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THE BOOK-KEEPER's GUIDE.

WHEREIN THE

THEORY of that ART is clearly explain'd, and the PRACTICE render'd eaſy and familiar;

In FOUR PARTS.

CONTAINING,

PART I.

A Specimen of BOOK-KEEPING, after the modern Way of DEBTOR and CREDITOR; exemplified in the Trades of a *Linnen-Draper* and a *Grocer*, and may be adapted to all other Tradeſmen and Shopkeepers.

PART II.

The *Italian* Manner, by a double entry into the LEIDGER; and adapted to Tradeſmen and Shopkeepers, that either retail their Stock, or manufacture it, or both; which in the LEIDGER of this Book is included under one general Article or Head, entitled MERCHANDIZE.

PART III.

BOOK-KEEPING in a domeſtick Trade, by a double Entry as aforeſaid, and adapted to Shopkeepers, and eſpecially thoſe who deal in a wholeſale Way; wherein Stock is branched out into Particulars, every one of which are as ſo many Stewards, and accountable for that Part of the Stock of which it conſiſts.

PART IV.

What generally goes under the Name of MERCHANTS ACCOMPTS, both in a domeſtick and foreign Trade, and peculiarly belongs to Merchants, whoſe Dealings for the moſt Part, run very much upon foreign Trade: And the Variety of the additional Charges and Changes that attends the Exportation and Importation of Goods, makes ſuch a Method of BOOK-KEEPING, of abſolute Neceſſity to them.

The Whole compris'd in a more plain and eaſy Manner than any hitherto extant, with proper Inſtructions to each Book, and in Examples agreeable to modern Practice.

By *THOMAS CROSBY*,
Teacher of the MATHEMATICKS, in *Horſely-Down*, in *Southwark*.

LONDON:

Printed for JAMES HODGES, at the *Looking Glaſs*, facing St. *Magnus* Church, *London-Bridge*; and for the AUTHOR, at his Houſe in *Horſely-Down*: Sold alſo by R. WILSON, in *Pall-Mall*; W. MEYER, in *May's-Buildings*; J. ROBINSON, at the *Golden Lion*, in *Ludgate-Street*; and M. SHEEPEY, under the Piazza of the *Royal Exchange*. 1749.

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PREFACE

TO THE

AUTHOR'S SCHOLARS.

IT is with the leſs Scruple, I have yielded to the Publication of theſe Sheets, becauſe it gives me an Opportunity to teſtify the Reſpect I bear to you. And tho' by God's Providence, which moſt wiſely orders all Things, you are diſperſed, and ſome live at a great Diſtance from me; yet, I ſtill retain an Affection for you, and ſhall be well pleaſed if any Pains of mine prove ſerviceable to you.

I remember the Labours which I have ſpent among you, and do hope alſo, that you do not forget them; and becauſe by Time, ſome Things which I have taught you, may have ſlipt your Memories, I have at the Interceſſion of ſome printed a Treatiſe upon Arithmetic *and* Algebra, *and the Books are in many of your Hands, wherewith you may refreſh your Memories when you pleaſe.*

In thoſe Labours of mine, which I had among you for the Space of about 40 *Years, I endeavoured according to the beſt of my Skill, to poſſeſs you with ſuch Knowledge, as I judged neceſſary for your future Employments, and to direct your Practice under them. And*

X 20 9.

PREFACE.

And now, ſince I am out of the Way of ſerving you otherwiſe, I have alſo ſent this Companion *among you, which I deſire you to receive, not only as a Token of my Reſpect, and Kindneſs to you; but alſo as a proper Means by which you may regulate your Affairs, ſo as to ſee your* Out-goings *and* Comings in, *and how your* Eſtate *increaſes or diminiſhes, which I humbly conceive may be of Uſe to you, and therefore commit it to your Acceptance, ſubſcribing myſelf,*

Your hearty well Wiſher,

and moſt obliged

Humble Servant,

Horſely-Down in
Southwark. 1749.

Thomas Croſby.

N. B. *The Reader is deſired to take Notice of an Omiſſion of the Preſs in* Page 8. *For before the Articles of* Wilkin *and* Eborne, *muſt be read* Bought of. *There is the like Error committed in* Page 11 *and* 12, *therefore, before the Articles of* Sweet, Sarnel, *and* Meek, *read* Bought of, *and again in* Page 13, *before the Articles of* Sweet, Sarnel, *and* Meek, *of the* 21*ſt of* October, *muſt be read* Bought of. Page 89, Line 5. *read* Owen John. Leidger, *Fol.* 14 Cr. *laſt Line read due to me.* Fol. 25 Dr. Line 2. *read conſigned to* Jacob Vanhove.

BOOK-KEEPING

AFTER THE

MODERN WAY

OF

DEBTOR and CREDITOR.

SHOP-KEEPERS, in general, have *four* Books wherein their Accounts in Trade are contained, *viz.* 1. A *Caſh-Book*, wherein is inſerted, every Day, all *Money* received and paid, with the Names of the Perſon, from whom, and to whom, and upon what Account. 2. A *Day Book*, which contains all the *Wares* ſold upon Credit, to whom, and at what Price. 3. A *Bought Book*, which is alſo a *Day Book*, but contains only ſuch Wares that are bought in, of whom, and at what Price. 4. A *Leidger*, which contains the whole of their Debts and Credits regularly entered, with an Alphabet thereunto belonging, referring to the *Folio*, where every Man's Account is particularly exhibited. The Accounts which are from Time to Time poſted up into this Book, is what is properly called *Book-keeping:* And here we are to obſerve, That all Entries on the Debtor Side of this Book, muſt begin with the Word *To*; and all Entries on the Creditor Side with the Word *By*.

When *Wares* are ſold upon *Credit*, and delivered, the *Perſon* to whom they are ſold muſt be made Debtor to them, expreſſing their *Quantity* and *Price*.

When *Wares* are bought upon *Credit*, and received, the Account of the *Perſon* of whom they are bought muſt have Credit by them, expreſſing their *Quantity* and *Price*.

When *Money*, *Bills*, or *Wares*, are received of any *Perſon* for *Wares* formerly ſold him, then the *Perſon*'s Account muſt have Credit by the ſame.

When *Money*, *Bills*, or *Wares*, are delivered to any *Perſon* for *Wares* formerly bought of him, then the *Perſon*'s Account muſt be made Debtor to the ſame.

When *Money*, *Bills*, or *Wares*, are received in full, and ſome Abatement is made on Account, then the *Perſon*'s Account muſt have Credit by *Caſh*, or what is received in full, and alſo, by *Profit and Loſs*, for what is abated.

When *Money*, *Bills*, or *Wares*, are delivered to any *Perſon* in full for *Wares* formerly bought of him, and ſome Abatement is made to you, then the Account of that *Perſon* muſt be made Debtor to *Caſh*, or what is delivered, and to *Profit and Loſs* for the Abatement.

The *Balance* of an Account is that Sum of Money which makes both the Debtor and Creditor Side equal, and ſhews how much you are indebted to any *Perſon*, or how much any *Perſon* is indebted to you. Therefore in bringing your Books to a general *Balance*, when *Stock* is made Debtor to every *Perſon* you are indebted, and alſo made Creditor by every *Perſon* that is indebted to you, and by ſuch *Caſh* you have in Hand; and by ſuch *Wares* you have in Shop and Warehouſe, you have then a fair Proſpect of your Eſtate, and the *Balance* of that Account ſhews your real Worth. And from hence you may know, from Time to Time, how your Eſtate increaſes or diminiſhes, which is abſolutely neceſſary, and of great Importance, to all honeſt trading Men.

DAY-

DAY-BOOK.

Laus Deo. London, *April* 1, 1749. Sold

	Mr. Samuel Brouſe.	*l.*	*s.*	*d.*
Dowlas, 16 Ells. at 1 *s.* 6 *d. per* Ell. — —		1	4	
	Mr. Hugh Knowling.			
Lockram, 14 Ells, at 1 *s.* 3 *d.* —— *l.* 0: 17: 6				
Holland, 20 —— at 3 *s.* 4 *d.* —— 3: 6: 8		4	4	2
2 *d.*	Mr. James Lance,			
Dowlas, 27 Ells, at 1 *s.* 6 *d.* —— 2: 0: 6				
Diaper, 20 —— at 1 *s.* 10 *d.* —— 1: 16: 8				
Damaſk, 10 —— at 4 *s.* 2 *d.* —— 2: 1: 8				
Muſlin, one Piece —— —— 19: 9: 6		22	8	4
3 *d.*	Mr. Thomas Adams.			
Cambrick, one Piece. —— — — —— ——		14	10	9
	Mr. William Wicks.			
Callico, 27 Yards, at 3 *s.* 9 *d.* —— 5: 1: 3				
Iriſh Linnen, 36 Yards, at 2 *s.* —— 3: 12: 0		8	13	3
4 *th.*	Mr. David Hayes.			
Dowlas, 30 Ells, at 1 *s.* 8 *d. per* Ell. — ——		2	10	
	Mr. Joſeph Pullen.			
Muſlin, 20 Yards, at 5 *s.* 10 *d.* —— 5: 16: 8				
Holland, 3 —— at 4 *s.* 6 *d.* —— — 13: 6		6	10	2
5 *th.*	Mr. James Campbel.			
Callico, 13 Yards, at 2 *s.* 9 *d. per* Yard. ——		1	15	9
	Mr. Samuel Brouſe.			
Bag Holland 28 Yards, at 5 *s.* 6 d. *per* Yard. —		7	14	

London, *April* 6, 1749. Sold

Mr. Hugh Knowling.	*l.*	*s.*	*d.*
Cambrick, one Piece. ——	15		
Mr. James Lance.			
Lockram, 30 Ells, at 1 *s.* 2 *d.* —— *l.* 1 : 15 : 0			
Callico, 18 Yards, at 3 *s.* 9 *d.* —— 3 : 7 : 6			
Bag Holland, 22 Ells, at 5 *s.* 4 *d.* — 5 : 17 : 4	10	19	10
7th. Mr. Thomas Adams.			
A Piece of coarſe Cloath —— 0 : 15 : 9			
Muſlin, 3 ½ Yards, at 3 *s.* 9 *d.* — 0 : 13 : 1 ½			
Diaper, one Piece. —— 2 : 5 : 3	3	14	1 ½
9th. Mr. William Wicks.			
Holland, 40 Ells, at 5 *s.* 3 *d. per* Ell. ——	10	10	
Mr. David Hayes.			
Callico, 26 Yards, at 2 *s.* 9 *d. per* Yard. ——	3	11	6
Mr. Joſeph Pullen.			
Dowlas, 25 Ells, at 1 *s.* 5 *d. per* Ell. ——	1	1	3
10th. Mr. James Campbell.			
Cambrick, one Piece. ——	17		
Mr. Samuel Brouſe.			
Dowlas, 30 Ells, at 1 *s.* 4 *d. per* Ell. ——	2		
11th. Mr. Hugh Knowling.			
Lockram, 29 ½ Ells, at 1 *s.* 2 *d. per* Ell. —	1	14	5
Mr. Thomas Adams.			
Muſlin, one Piece. ——	14	9	6
Mr. William Wicks.			
Callico, 17 ¾ Yards, at 3 *s.* 4 *d. per* Yard. —	2	19	2

London, *April* 12, 1749. Sold

		l.	s.	d.
Mr. David Hayes.				
Dowlas, 16 ½ Ells, at 13 ½ *d. per* Ell. — —			18	6 ¼
Mr. Joſeph Pullen.				
Holland, 11 ¼ Yards, at 4 *s.* 9 *d.* ¼	*l.* 2 : 13 : 8			
Callico, 18 ½ - - 2 *s.* 6 *d.* —	1 : 18 : 9			
Muſlin, 6 ¾ - - 4 *s.* 8 *d.* ½ —	1 : 11 : 9 ¼			
Bag Holland, 27 ¾ - - 4 *s.* 8 *d.*	8 : 16 : 2	15	0	4 ¼
Mr. James Campbell.				
Black Silk, 30 Yards, at 7 *s.* 4 *d.*	*l.* 11 : 00 : 0			
Callico, 20 ¼ - - - - 3 *s.* 6 *d.*	3 : 10 : 10 ½			
Bag Holland, one *Pack* containing 159 Pieces, each Piece 39 ½ *Flemiſh* Ells; in all, 3768 *Engliſh* Ells, one Quarter, 2 Nails, at 4 *s.* 9 *d.* ½ *per* Ell.	902 : 16 : 5 ½	917	7	3 ¼

Note, *The following* Articles *may be ſuppoſed as contained in the* Bought Book *and* Caſh-Book, *tho' they follow here in the Order of Time.*

London, *April* 13, 1749. Bought of

Mr. William Wilkin.			
Diaper, 10 Packs, each Pack 49 Pieces, each Piece 53 Yards; in all, 25970 Yards, at 2 *s.* 2 *d.* — — — — — — — —	2813	8	4
Mr. Matthew Ebborne.			
Holland, 67 Pieces, at 8 *l.* 12 *s.* 6 *d. per* Piece.	577	17	6
15*th.* **Mr. William Wilkin.**			
Muſlin, 15 Pieces, at 16 *l.* 10 *s. per* Piece.	247	10	

London *April* 19, 1749. Bought of

	l.	s.	d.
Mr. Matthew Ebborne.			
Dowlas 37 Pieces, each Piece 35 ½ Ells; in all 1641 Yards, 3 Quarters, 2 Nails, at 1 *s.* 5 *d. per* Yard.	116	5	11¾
Paid			
17*th.* Mr. *William Wilkin.*	1000		
18*th.* Mr. *Matthew Ebborne,* 205 Piſtoles, at 17 *s.* each.	174	5	
Received of			
19*th.* Mr. *Samuel Brouſe.*		19	
20*th.* Mr. *Hugh Knowling.*	2	10	
21*ſt.* Mr. *James Lance.*	20		
22*d.* Mr. *Thomas Adams.*	10		
23*d.* Mr. *William Wicks*	5		
Mr. *David Hayes.*	1	5	
25*th.* Mr. *Joſeph Pullen* 3 Moidores, at 27 *s.*	4	10	
Mr. *James Campbell,* a Guinea.	1	1	
27*th.* Mr. *Samuel Brouſe.*	5		
28*th.* Mr. *Hugh Knowling.*	10		
Mr. *Thomas Adams.*	3	3	
30*th.* Mr. *James Lance.*	8	10	
Mr. *William Wicks.*	10		
May			
1*ſt.* Mr. *David Hayes.*	2		
Mr. *Joſeph Pullen.*		10	
Mr. *James Campbell.*	10		
Paid			
Mr. *William Wilkin,* 105 Moidores, at 27 *s.* each.	141	15	

London, *May* 4, 1749. Paid

	l.	*s.*	*d.*
Mr. *Matthew Ebborne.* — — — — —	500		

Sold

7th. Mr. Samuel Brouſe.

Callico, 13 Yards, at 3 *s.* 9 *d. per* Yard. —— 2 8 9

Mr. Hugh Knowling.

Iriſh Linnen, 7 ½ Yards, at 2 *s.* 9 *d.* ½. — — — — } *l.* 1 : 0 : 11 ½

Bag Hollaud, 26 ¾ Yards, at 4 *s.* 6 *d.* 6 : 0 : 4 ½ 7 1 3¾

Mr. James Lance.

Muſlin, one Piece. — — — — —— 15 10 6

Mr. Thomas Adams.

Bag Holland, 14 ½ Ells, at 6 *s.* 9 *d.* 4 : 17 : 10 ½

Ditto —— 22 ¼ —— 4 *s.* 8 *d.* ½ 5 : 4 : 9 10 2 7½

8th. Mr. William Wicks.

Cambrick, one Piece. — — 12 : 10 : 9

Lockram, 5 ¾ Yards, at 1 *s.* 9 *d.* ½ 10 : 3 ½

Bag Holland, 17 Ells, at 5 *s.* 6 *d.* — 4 : 13 : 6 17 14 6½

Mr. David Hayes.

Holland, 37 Yards, at 3 *s.* 6 *d.* —— 6 : 9 : 6

Muſlin, 28 ——— 4 *s.* 8 *d.* —— 6 : 10 : 8 13 0 2

9th. Mr. Joſeph Pullen.

Cambrick, 19 Yards, at 7 *s.* 9 *d.* — 7 : 7 : 3

Painted Linnen, 21 ½ Yards, at 3 *s.* — 3 : 4 : 6 10 11 9

Mr. James Campbell.

Black Silk, 13 Yards, at 6 *s.* 9 *d. per* Yard — 4 7 9

Mr. Samuel Brouſe.

Iriſh Linnen, 14 ¼ Yards, at 3 *s.* 2 *d. per* Yard. 2 5 1½

London, *May* 10, 1749. Sold

	l.	*s.*	*d.*
Mr. Hugh Knowling.			
Dyed Linnen, 16 ½ Ells, at 2 *s. per* Ell — —	1	13	1 ½
Mr. James Lance.			
Black Silk, 27 ¾ Yards, at 3 *s.* 6 *d. per* Yard —	4	17	1 ½
Mr. Thomas Adams.			
Lockram, 12 Yards, at 2 *s.* 2 *d.* ½ *per* Yard —	1	6	6
Mr. William Wicks.			
Cambrick, one Piece. — — — — —	13	12	9
12*th.* Mr. David Hayes,			
Diaper, 22 Ells, at 2 *s.* 5 *d.* — — 2 : 13 : 2			
Damask, 15 — — 5 *s.* 8 *d.* — — 4 : 5 : 0	6	18	2
Mr. Joseph Pullen.			
Holland, 2 Pieces, each 27 ½ Ells; in all, 35 Ells, at 3 *s.* 4 *d. per* Ell. — — — —	9	3	4
Mr. James Campbell.			
Damask, 13 ½ Yards, at 3 *s.* 4 *d.* — 2 : 5 : 0			
Diaper, one Piece. — — — — 3 : 7 : 8	5	12	8
13*th.* Mr. William Wilkin:			
Diaper, 47 Pieces, at 16 *l.* 18 *s.* 6 *d. per* Piece.	795	9	6
Mr. Matthew Ebborne.			
Holland, 38 Pieces, each Piece 27 ½ Ells; in all, 1045 Ells, at 2 *s.* 6 *d. per* Ell. — — —	130	12	6
15*th.* Mr. William Wilkin.			
Damask, 18 Pieces, each Piece 48 Yards; in all, 864 Yards, at 3 *s.* 5 *d.* ½ *per* Yard — —	149	8	
Mr. Matthew Ebborne.			
Black Silk, 57 Pieces, at 13 *l.* 9 *s.* 6 *d. per* Piece.	768	1	6

London, *May* 17, 1749. Received of

		l.	s.	d.
	Mr. *Samuel Brouſe.* — — — —	5		
	Mr. *Hugh Knowling*, in full. — —	17		
19*th.*	Mr. *James Lance.* — — — — —	20		
	Mr. *Thomas Adams.* — — — —	20		
21*ſt.*	Mr. *William Wicks.* — — — —	10	10	
	Mr. *David Hayes*, by Bill of his Hand in full. — — — — — — —	22		
	Mr. *Joſeph Pullen.* — — — —	30		
24*th.*	Mr. *James Campbell*, 500 Moidores, at 27 *s.* each. — — — — — — —	675		
	Paid			
25*th.*	Mr. *William Wilkin.* — — — —	500		
26*th.*	Mr. *Matthew Ebborne*, 100 Piſtoles, at 17 *s* each. — — — — — — —	85		
	Let the preceding Accounts be brought to a general Balance, *making Stock* Dr.			
	To *Landlord*, for ½ Year's Rent. — — —	30		
	To Mr. *James Lee*, due on Bond with Intereſt.	53		
	Cr.			
	By *Caſh* in Hand. — — — — — — —	178	16	9
	By *Wares* in Shop and Warehouſe. — — —	3160	18	7

London, *October* 1, 1749.

	l.	s.	d.
The following Perſons, *are indebted unto me, as per* Ballance *of their Accounts in the old* Leidger, *viz.*			
Mr. *James Allen*, the Sum of — — — —	50	2	9
Mr. *Thomas Dudley.* — — — — —	25	3	8
Mr. *William Eaton.* — — — — —	35		
Mr. *Edward Foſter.* — — — — —	67	19	
I am indebted to the following Perſons, viz.			
To Mr. *John Sweet*, the Sum of — — —	40		
To Mr. *James Sarnel.* — — — — —	50	10	
To Mr. *Thomas Meek* — — — — —	27	19	4
N. B. *When the preceding Perſons* James Allen, Thomas Dudley, *&c. are made Debtors in the new* Leidger, *To* Ballance *due to you, and* John Sweet, James Sarnel, *&c. made Creditors By* Ballance *due to them, then is your new* Leidger *fitted for the following Courſe of Trade.*			
Sold			
2*d.* Mr. Anthony Grant.			
Loaf Sugar, 7 Pound at 10*d.* ½ *per* Pound. —		6	1½
Mr. John James.			
Coarſe Sugar, 3 Hun. at 1 *l.* 5 *s.* 9 *d. per* Hun.	3	17	3
3*d.* Mr. Charles Woodward.			
Coarſe Sugar, 2 ½ Hun. at 1 *l.* 7 *s.* 6 *d. per* Hun.	3	8	9
Mr. James Allen.			
Bohea Tea, 3 ℔. ½, at 11 *s.* 6*d.* *l.* 2 : 00 : 3			
Sugar Hun. 3 : 3 : 22. *l.* 2 : 4 : 9. — 8 : 16 : 7			
Currants, Doz. 6 : 11. — 6 : 6 — 2 : 04 : 11 ½	13	1	9½
Mr. Edward Foſter.			
Cinnamon, 5 ℔. ¾, at 3 *s.* 9 *d. per* Pound —	1	1	6¾

London, *October* 5, 1749. Sold

	l.	s.	d.
Mr. Anthony Grant.			
Raisins, 4 ¾ Doz. at 4 *s.* 2 *d. per* Doz. — —		19	9½
Mr. John James.			
Sugar, 2 Hhds. Hun. 17 : 2 : 17. at *l.* 1 : 13 : 10 *per* Hun.	29	17	2½
Mr. Charles Woodward.			
Raisins, 3 Barrels, Hun. 6 : 1 : 19. at *l.* 1 : 14 : 5 *per* Hun.	11	0	11
Mr. James Allen.			
Tobacco, 1 Hhd. Hun. 4 : 0 : 12. at 4 : 19 : 4 *per* Hun.	20	7	11½
Mr. Thomas Dudley.			
Rice, 1 Bag. Hun. 1 : 0 : 15. at *l.* 2 : 16 : 4	3	3	10¼
Pepper, Ditto. —— 1 : 3 : 19. at 3 : 12 : 4	6	18	10¼
Brimstone, — — 2 : 1 : 19. at 1 : 19 : 1	4	14	6½
Sugar, 2 Hhds. — 15 : 3 : 20. at 1 : 12 : 9	26	1	7¾
	40	18	10¾
6th. Mr. John Sweet.			
Sugar, 3 Hhds. *viz.*			
No. 1 Wht. Hun. 3 : 2 : 17. Tare C. 0 : 1 : 19			
2 — — 5 : 3 : 19. — — 2 : 26			
3 — — 7 : 2 : 9. — — 3 : 15			
Gross 17 : 0 : 17 — 2 : 0 : 4			
Tare 2 : 0 : 4			
Neat 15 : 0 : 13 at *l.* 1 : 11 : 9 *per* Hun.	23	19	10¼
7th. Mr. James Sarnel.			
Raisins of the Sun, Hun. 27 : 2 : 19. at *l.* 1 : 19 6. *per* Hun.	54	12	10¼

London, *October* 17, 1749. Sold

		l.	s.	d.
	Mr. Thomas Meek.			
	Cinnamon, Hun. 7 : 3 : 21. at 6 *s.* 9 *d. per* ℔.	300		9
	Received of			
8*th.*	Mr. *James Allen.* — — — — —	25		
	Mr. *Thomas Dudley.* — — — —	16	4	
10*th.*	Mr. *William Eaton.* — — — —	10		
	Mr. *Edward Foſter.* — — — —	20		
12*th.*	Mr. *Anthony Grant.* — — — —		10	
	Mr. *John James*, 50 Dollars, at 52 *d.* ½	10	18	9
	Mr. *Charles Woodward.* — — — —	5		
	Paid			
15*th.*	Mr. *John Sweet.* — — — — —	30		
	Mr. *James Sarnel.* — — — — —	50		
	Sir *Anthony Miles*, *per* Order and Account of Mr. *Thomas Meek.* — — —	150		
	Sold			
18*th.*	Mr. William Eaton.			
	Loaf Sugar, 15 ¾ ℔ at 11 *d.* ½ *l.* 0 : 15 : 1			
	Bohea Tea, 1 — — — — — — 12 : 6			
	Tobacco, — 5 — — 1 : 6 — — 7 : 6	1	15	1
	Mr. Edward Foſter.			
	Raiſins of the Sun, 7 ℔ ½, at 4 *d* ¾. *l.* 0 : 2 : 11 ½			
	Currants, — — 16 ¼, — 6 *d.* ¼. 9 : 0 ¾			
	Sugar, — — 15 — 8 *d.* ½. — 10 : 7 ½	1	2	7¾
	Mr. Anthony Grant.			
	Brimſtone, Hun. 1 : 2 : 19. at *l.* 1 : 16 : 5 *per* Hun.	3	0	9¼
19*th.*	Mr. John James			
	Tobacco, Hun. 2 : 3 : 15, at *l.* 4 : 7 : 9. 12 : 13 : 0 ¼			
	Nutmegs, — — 3 ¼ — 13 : 9. 2 : 8 : 1 ½	15	1	2

London, *October* 19, 1749. Sold

	l.	*s.*	*d.*
Mr. Charles Woodward.			
Sugar, 3 lb. at 8 *d. per* Pound. — — —		2	
20*th.* Mr. Edward Foſter.			
Cinnamon, 12 ½ Pounds, at 8 *s.* 6 *d. per* Pound.	5	6	3
Mr. John Sweet.			
Mace, 10 ½ Ounces, at 7 *d.* ¾ *per* Ounce.		6	9¼
Mr. James Sarnel.			
Sugar, 1 Hhd. Wht. Hun. 7 : 3 : 19. Groſs.			
3 : 22. Tare.			
6 : 3 : 25. Neat, at *l.* 1 : 7 : 9	9	13	5¼
Mr. Anthony Grant.			
Sugar 32 Pound, at 4 *d. per* Pound.		12	8
21*ſt.* Mr. John Sweet.			
Sugar, 3 Hhds. Wht. Hun. 23 : 0 : 2. Groſs.			
2 : 0 : 20. Tare.			
20 : 3 : 10. Neat, at *l.* 1 : 7 : 6	28	13	0¾
22*d.* Mr. James Sarnel.			
Raiſins, 242 Frails, at 19 *s.* 6 *d. l.* 235 : 19 : 0			
Brimſtone, H. 36 : 3 : 27. at *l.* 1 : 4 : 9. 45 : 15 : 5 ¼	281	14	5¼
Mr. Thomas Meek.			
Double refined Sugar, 127 Loaves, Wht. Hun. 5 : 0 : 19. at *l.* 4 : 16 : 8. *per* Hun.	24	19	8¼
Received of			
23*d.* Mr. *Thomas Berry*, on Account of — —			
Mr. *James Allen*, — — — — —	20		

London, *October* 23, 1749. Received of

		l.	*s.*	*d.*
	Mr. *Thomas Dudley*, 15 Moidores, at 27 *l.*	20	5	
24*th.*	Mr. *William Eaton*, 10 Guineas. — —	10	10	
	Mr. *Edward Foster*, 40 Dollars, at 57 *d.*	9	10	
26*th.*	Mr. *Anthony Grant.* — — — — —	2	10	
	Mr. *John James*, 10 Pistoles, at 16 *s.* 6 *d.*	8	5	
	Mr. *Charles Woodward.* — — — —	5		
	Paid			
29*th.*	Mr. *John Sweet.* — — — — —	30		
	Mr. *James Sarnel.* — — — — —	100		
	Mr. *Thomas Meek.* — — — — —	100		

London, *November* 1, 1749. Sold

Mr. John Sweet.

Sugar, 17 ½, Pound, at 9 *d.* ½, — *l.* 0 : 13 : 10 ¼
Bohea, 3 ¼, — 11 *s.* 6. — — 1 : 17 : 4 ½ — 2 — 11 — 2¾

Mr. John James.

Malaga Raisins, 13 ¼ ℔, at 3 *d.* ½, *l.* 0 : 03 : 10 ¾
Sugar, Hun. 3 : 2 : 11, at *l.* 1 : 7 : 8. 4 : 19 : 6 — 5 — 3 — 4¾

Mr. Charles Woodward.

Raisins, 13 Frails H. 3 : 3 : 21. at *l.* 1 : 14 : 9.
Hun. — — — — — — — — — 6 — 16 — 9¼

2*d.* Mr. James Allen.

Tobacco, 13 ½ ℔, at 1 *s.* 5 *d.* ½, *l.* 0 : 19 : 8 ¼
Sugar, 16 ¾, — — — 11 ¼, — 15 : 8 ¼
Treacle, 32 ¼ — — 2 ¾ — — 7 : 4 ½ — 2 — 2 — 9

Mr. Thomas Dudley.

Brimstone, H. 3 1 27, at *l.* 2 : 18 : 10. 10 : 5 : 4 ¼
Sugar, — 5 : 0 : 01, — 2 : 5 : 11. 11 : 9 : 11 ¾
Tobacco, — 7 : 2 : 16, — 3 : 9 : 4. 30 : 6 : 4 — 52 — 1 — 8

5*th.* Mr. Edward Foster.

Sugar, Hun. 3 : 0 : 22 at *l.* 1 : 17 : 6. *l.* 5 : 19 : 10 ¼
Tobacco, — 2 : 1 : 19 2 : 12 : 9. 6 : 7 : 7 ½ — 12 — 7 — 5¾

Mr. William Eaton.

Mace, 4 ½ ℥, at 7 *d.* ¾ *per* ℥, *l.* 0 : 2 : 10
Cloves, 7 ¼ — — 6 ¾, *per* Ounce 4 : 0 ¾

London, *November* 5, 1749. Sold

Mr. William Eaton.			
Nutmegs, 5 ½, — 10 ¼. — — 4 : 8 ¾	*l.*	*s.*	*d.*
Cinnamon, 2 ¾ lb. at 3 *s.* 9 *d. per* lb. 10 : 3 ¾	1	1	11 ½
Mr. John Sweet.			
Tobacco, 2 Hhds. Hun. 13 : 3 : 19 Groſs.			
2 : 1 : 10 Tare.			
11 : 2 : 9 Neat,			
at 2 *l.* 14 *s.* 9 *d.*	31	14	
7th. Mr. Thomas Meek.			
Sugar, Hun. 7 : 0 : 19, at *l.* 3 : 16 : 10 *per*			
Hun.	27	10	9 ¼
Mr. Anthony Grant.			
Tobacco, Hun. 27 : 3 : 15, at *l.* 1 : 18 : 10 *per*			
Hun.	54	2	9 ½
8th. Mr. John James.			
Bohea Tea, 26 ¼ Pound, at 13 *s.* 6 *d. per* Pound.	17	14	4 ½
Mr. Charles Woodward.			
Sugar, Hun. 7 : 3 : 15, at *l.* 4 : 17 : 10 ½, *per*			
Hun.	38	11	6 ¾
Bought of			
9th. Mr. James Allen.			
Sugar, 7 Hhds. Wht. H. 49 : 3 : 26 Groſs.			
7 : 3 : 21 Tare			
42 : 0 : 5 Neat,			
at *l.* 2 : 13 *s.* 6 *d.*	106	3	2 ¾
Mr. Thomas Dudley.			
Tobacco, 6 Hhds. Wht. H. 52 : 1 : 27 Groſs.			
9 : 0 : 15 ½ Tare.			
43 : 1 : 11 ½ Neat,			
at *l.* 2 : 13 : 6.	115	19	4

London, *November* 9, 1749. Bought of

	l.	s.	d.
Mr. William Eaton.			
Raiſins, 156 Frails, each weighing 32 Pound; in all, 4992 Pounds, at 3 *d.* ¼ *per* Pound.	67	12	
11*th.* Mr. Edward Foſter.			
Brimſtone, 9 Caſks, Wte. Hun. 11 : 3 : 25 Neat, at *l.* 1 : 3 : 9.	14	4	4
Received of			
12*th.* Mr. *Edward Foſter.*	20		
Mr. *John Sweet*, in full.	1	15	
14*th.* Mr. *Anthony Grant*, 30 Piſtoles, at 16 *s.* 6 *d.*	24	15	
Mr. *John James*, by 3 Bills of his Hand in full,			
One payable in 10 Days. *l.* 12			
Another in 3 Months. 20			
Another in 6 Months. 20	52		
16*th.* Mr. *Charles Woodward.*	10		
Paid			
17*th.* Mr. *James Allen*, in full.	65	7	11
Mr. *Thomas Dudley.*	20		
Mr. *William Eaton*, 20 Moidores, at 27 *s.*	27		
Let the preceding Accounts be brought to a general Ballance, *making* Stock.			
Dr.			
To Mr. *John Blunt*, for ¼ Rent.	15		
To Mr. *Edmund Tyler*, on my Bond with Intereſt.	107		
To Mr. *James Elton*, payable in 10 Days.	30	10	6
Cr.			
By *Caſh* in Hand.	160	14	3
By *Wares*, in Shop and Ware-houſe.	751	15	9

The End of the firſt Part.

THE BOOK-KEEPER'S GUIDE.

PART II.

CONTAINING.

A *Specimen* of *Book-keeping*, after the *Italian* Manner, by a double Entry into the *Leidger*, called *Merchant*'s *Accompts*, and adapted to Tradeſmen and Shop-keepers, that either retail their Stock, or manufacture it, or both; which in the *Leidger* of this Book is included under one general Article or Head, intituled *Merchandize*.

Having given a *Specimen* of *Book-keeping*, after the *modern Way* of *Debtor* and *Creditor*, I now proceed to the *Italian Method* of *Book-keeping*, called *Merchants Accompts*; becauſe it is in general only practiſed by them. But as the ſame may be uſed by *Tradeſmen*, eſpecially thoſe who deal in an wholeſale Way, I ſhall firſt exhibit a ſhort *Specimen* of it in a *domeſtic Method*, which will greatly help to the right Underſtanding the *Merchant*'s *Method* of *Book-keeping*, whoſe Dealings run very much in *foreign* Affairs. The firſt Thing neceſſary, is an *Inventory* of your Eſtate, that is, an exact and particular Account of all thoſe Things, wherein your Eſtate conſiſts, as *Ready-Money*, *Wares*, and *Debts*. The whole whereof makes up your Eſtate, which we call STOCK.

Now, obſerve, that each of the *Particulars*, whereof your *Inventory* conſiſts, are made *Debtors* to *Stock*, in your *Leidger*, and for thoſe Debts which you owe, *Stock* is made Debtor.

Stock being thus made *Debtor*, for what you owe, and having Credit by all thoſe Particulars, of which your Eſtate conſiſts, and the Debts that are due to you, you will have a true Proſpect of the Worth of your Eſtate; for that muſt conſequently be ſo much, as will make the *Debtor*'s Side of *Stock* in your *Leidger*, equal to the *Creditor*'s Side,

As every particular Article in your *Inventory*, muſt ſtand charged, and be made *Debtor* to *Stock*, in your *Leidger*, for the Part of your Eſtate it contains; ſo it muſt be again diſcharged, and made *Creditor* by any Variation of the Property; becauſe there is a new *Debtor* ſubſtituted in the Place of the former.

And here you are to obſerve two general Rules. 1. That every Entry in your *Leidger*, is to be wrote *double*. The *Debtor* or Account charged. The *Creditor* or Account diſcharged; ſo that every *Debtor* muſt have its anſwering *Creditor*, and every *Creditor* muſt have its *Debtor*, and each of them, exactly correſpondent to the other. 2. That whatſoever you receive, that Account is to be made *Debtor*, and whatſoever you deliver out, that Account is to be made *Creditor*.

But as there are many Tradeſmen, eſpecially *Handicrafts*, who manufacture their *Stocks*, and others that retail their *Stocks*, in very ſmall Parcels, which renders ſuch a Method of *Book-keeping*, very difficult and ſeemingly impracticable. I ſhall therefore begin with a Method that will be very eaſy and practicable to thoſe who may be inclined to fall into it. And here alſo, we may retain 4 Books, as afore, *viz.* A *Caſh-Book*, a *Day-Book*, a *Bought-Book*, and a *Leidger*; without the Intervention of a *Journal*.

All that will be neceſſary to this End, is, that in the *Inventory*, all the Wares we are poſſeſs'd of, be included under one Article, ſtiled *Merchandize*; and then all the Charges we are at in manufacturing of it, will add to its Value; and ſo the Account of *Merchandize* muſt be made *Debtor* for it. And here, I would obſerve, to prevent the *Leidger* from being too much burthened with the Account of *Merchandize*. A Book may be kept like unto a *Caſh-Book*, where *Merchandize* is made *Debtor* for all Wares bought in, and for the Charges of manufacturing thoſe Wares; and made *Creditor* by all the Wares ſold out, whether manufactured or not. This may be carried up into the *Leidger*, either by the Ballance of the Account, or in the whole both *Debtor* and *Creditor*, once a Quarter, Month, or Week, as you pleaſe. I ſhall proceed to *Example*, which will render every Thing more clear than can be explained even by a Multitude of Words.

In the Name of God. *Amen.*

		l.	s.	d.
The Inventory *of me* John Thompſon, *taken* July 30*th*, 1749. *Containing my whole Eſtate in* Money, Wares, *and* Debts, *as followeth.*				
Sundry Accounts are *Debtors* to *Stock*, in the Sum of *l.* 2565 : 14 : 11. as followeth, *viz.*				
Caſh, reſting therein this Day.	1117 : 10 : 3			
Merchandize, of divers Species.	830 : 19 : 2			
William Keene oweth me — —	15 : 15 : 0			
Thomas Wells. — — —	53 : 7 :			
Peter King. — — —	82 : 3 : 9			
Edward Longſtea. — —	22 : 2 : 6			
Nathaniel Bittern. — —	23 : 7 : 4			
George Graves and Comp. — —	51 : 8 : 3			
James Tapling, — — —	67 : 10 :			
William Carr. — — — —	301 : 11 : 8	2565	14	11
Stock Debtor to ſundry Accounts in the Sum of *l.* 218 : 2 : 10. as follows, *viz.*				
To *John Thompſon*, due to him.	*l.* 42 : 3 : 10			
To *Edmund Good.* — —	51 : 11 :			
To *Edward Lawley.* — —	106 :			
To *Adam Bell.* — — —	18 : 8 :	218	2	10

N. B. *When* Stock *is made* Debtor *to* ſundry Accounts, *as per* Inventory, *l.* 218 : 2 : 10. *And* Creditor *by* ſundry Accounts, *as per* Inventory 2565 : 14 : 11. *And* Caſh, Merchandize, William Keene, *&c. made* Debtors *to Stock*, *as per* Inventory; *and* John Thompſon, Edmund Good, *&c. made* Creditors *by* Stock, *as per* Inventory, *then is your* Leidger *fitted for the following Courſe of Trade.*

London, *August* 1, 1749. Received of

	l.	*l.*	*d.*
Mr. *William Carr.* — — — — — —	89	11	8
Mr. *Thomas Wells.* — — — — —	30		
Mr. *Peter King,* — — — — — —	50		
2d: Bought of			
Mr. *James Manning,* for ready Money.			
Canvaſs, 14 Pieces, at *l.* 2 : 5 : 6. *per* Piece.	31	17	
Mr. *Benjamin Vanhout,*			
Hemp, 90 Hun. at 20 *s. per* Hun.	90		
6th. Sold			
Mr. *Abraham Hunt,* for ready Money.			
Serges, 10 Pieces, at *l.* 4 : 15. *per* Piece.	47	10	
Mr. *Abraham Lee,*			
Bag Holland, 5 Pieces, at 9 : 12 : 6. — —	48	2	6
21ſt. Bought of			
Mr. *William Keene,* at 6 Months Credit.			
Beaver Hatts, 360. at 14 *s.* 6 *d. per Hatt.*	261		
Mr. *Thomas Wells,* at 3 Months Credit.			
Bag Holland, 20 Pieces, at 9 *l. per* Piece.	180		
Mr. *John Preſly,* at a Months Credit.			
Lead, 8 Ton, at 11 *l. per* Ton.	88		
24th. Sold			
Mr. *John Thompſon,* upon Credit.			
Snuff-Boxes, 100 Dozen, at 9 *s.* 6 *d. per* Doz.	47	10	
Mr. *Edmund Good,*			
Broad-Cloth, 2 Pieces, at *l.* 9 : 10 : 6. *per* Piece.	19	01	
26th. Paid			
Mr. *Lawley.* — — — — — —	20		
Mr. *Bell.* — — — — — —	5		
Mr. *Wells.* — — — — — —	40		

London *August* 28, 1749. Bought of

Mr. *Abel Porter*, for ready Money.	*l.*	*s.*	*d.*
Cambrick, 40 Pieces, at *l.* 3 : 15 : *l.* 150 : 00			
Holland, Cloth, 16 Pieces, 4 : 7 : 9. 79 : 04			
	220		
Mr. *John Wicks*,			
Broad Cloth, 20 Pieces, at 7 *l.* —— *l.* 140			
Drugget, — 20 —— — 6. —— — 120	260	4	
30th. Sold			
Mr. *Timothy Truſty*, for ready Money.			
Pepper, 100 Pound, at 3 : 7. *l.* 17 : 18 : 4			
Sugar, 2 Hhds. at *l.* 6 : 7 : 6. 12 : 15 : 0	30	13	4
Mr. *Peter Bennet*,			
Drugget, 5 Pieces, at *l.* 8 : 6 : 8. *l.* 41 : 13 : 4			
Canvaſs, 5 ——— — 2 : 6 : 9. 11 : 13 : 9	53	7	1
31ſt. Bought of			
Mr. *Thomas Wells*, upon Credit.			
Broad-Cloth, 20 Pieces, at 7 *l.* — — *l.* 140			
Drugget, — 20 — — 6. — — — 120	260		
George Graves, and Comp.			
Sugar, 2 Hhds. at *l.* 6 : 10. — — — 13			
Tobacco, 4 — — 12 : 10. — — — 50	63		
31ſt. Sold			
Mr. *Edward Longſtea*, upon Credit.			
Slates framed, 30 Dozen, at 10*s.* — — *l.* 15			
Ditto unframed, 60 — — 5 — — — 15	30		
Mr. *Peter King*, — — — — — — — —			
A *Cable*, Wht. Hun. 79 : 3 : 21. at 1 *l.* 8 *s.* *l.* 111 : 18 : 3			
Hatts, 1000, at 6 *s.* — — 300	411	18	3
Paid, Journeymen's Wages for the Month paſt. — — — — — — — —	110	6	9

N. B. *The Account of* Journeymen's Wages *is by ſome, and may be carried up to the Account of* Profit *and* Loſs; *but I think it more properly belongs to the Account of* Merchandize, *becauſe the*

	l.	s.	d.
Charges of manufacturing adds to the Price of the Materials, and ſhews you more particularly what the Wares *when manufactured lies you in, and the* Profit *that ariſes by them.*			
London, *Sept.* 7, 1749. Bought of			
Mr. *Thomas Wells*,			
Broad-Cloth, 50 Pieces, at *l.* 6 : 15. *per* Piece.	337	10	•
I have paid him in Part 200 *l.* and the reſt is to be placed to Account.			
Mr. *Edward Longſtea*, for half ready Money the other half upon Credit, *viz.*			
Sugar, 18 Hhds. at 7 *l. per* Hhd. *l.* 126 : 0			
Pepper, 256 Pound, at 3 *s. per* Pound. 38 : 8	164	8	
9th. Sold			
Mr. *Adam Bell*, for half ready Money, the other half upon Credit.			
Beaver Hatts, 240 at 15 *s. per* Hat. — —	180		
Mr. *George Graves*, and Comp. *viz.*			
Pepper, 256 Pound, at 3 *s.* 4 *d.* — *l.* 42 : 13 : 4			
Snuff-Boxes, 140 Doz. 10 : 0. — 70 : 0 : 0			
Paper, 100 Ream, — 6 : 6. — 32 : 10 : 0	145	3	4
I have received in Part. — — — *l.* 76 : 15 : 9			
The reſt to be placed to Account. 68 : 7 : 7	145	3	4

Note, *When* Wares *are bought and Money in Part paid down, then* Merchandize *becomes* Debtor *to* ſundry Accounts, *viz. To* Caſh *for the Money paid, and to the* Perſon *of whom they were bought for the Reſidue. So on the contrary, when* Wares *are ſold, and Part of the Money received, we have two* Debtors *to* Merchandize, *viz.* Caſh *for the Money received, and the* Perſon *to whom they were ſold for the Remainder, and* Merchandize *muſt have Credit by* ſundry Accouuts *for the whole.*

London, *September* 20, 1749.

	l.	s.	d.
Gave to *William Keene*, a Bill upon *James Tapling*, for the Sum of — — — —	50		
Mr. *Thomas Wells*, wanting Money, I gave him a Bill upon Mr. *Peter King* for the Sum of	200		

Note, *In theſe Articles, we have nothing received nor delivered, therefore, when Payment is thus made to a* Creditor, *by a Bill upon a* Debtor *the* Creditor's *Account muſt be made* Debtor *to the* Debtor's *Account; and ſo conſequently the* Debtor's *Account, muſt have Credit by the* Creditor's *Account, as will appear more plainly by the Examples in the* Leidger, *as we go on.*

21*ſt*. Mr. *Edward Lawley*, drew a Bill of 50 *l.* on me, payable at Sight to Mr. *Samuel Stinton*, the which I accepted, and paid accordingly. —	50		
Mr, *John Preſsley*, alſo drew a Bill of 50 *l.* upon me, payable 10 Days after Sight, the which I accepted, and have paid. — — — —	50		
22*d*. Lent			
Mr. *Thomas Jones*, 100 *l.* for 6 Months, at 6 *per* Cent. Intereſt. — — — — —	103		
Mr. *William Edwards*, 150 *l.* for a Year, at 6 *per Cent.* Intereſt. — — — — —	159		

Note, *When Money is lent upon Intereſt, the* Perſon *to whom the Money is lent muſt be made* Debtor *to* ſundry Accounts *for the Principal and Intereſt. Now* Caſh *can have Credit only for the Money lent, therefore* Profit *and* Loſs *muſt have Credit for the Intereſt; ſo on the contrary, when Money is borrowed at Intereſt,* Caſh *muſt be made* Debtor *to the Perſon of whom it was borrowed, and* Profit *and* Loſs *made* Debtor *for the Intereſt, and the Perſon* Creditor, *by* ſundry Accounts *for the whole, both Principal and Intereſt. And here I would further obſerve to you, that all Moneys received with* Apprentices, *and* Legacies, *or* Gifts *for Services done, or otherwiſe. The Account of* Caſh *muſt be made* Debtor *to* Profit *and* Loſs *for*

	l.	s.	d.
the ſame. And ſo on the contrary, all Gifts *given by you to charitable Uſes, and all Taxes, the Charges of* Houſe-keeping, Servant's Wages, Children's Portions, *&c. The Account of* Profit *and* Loſs *muſt be made* Debtor *to* Caſh *for the ſame.*			
London, *September* 24, 1749.			
Borrowed of *John Preſsly*, Sen. 100*l.* for ſix Months at 5 *per Cent.* Intereſt. — — — —	102	10	
Borrowed alſo of Mr. *James Lewis*, 200*l.* for a Year, Intereſt at 4 *per Cent.* — — — —	208		
25*th.* Bought of Mr. John Oſborne and Comp.			
Paper, 400 Reams, at 5*s.* *per* Ream. — —	100		
I have paid them by *Caſh.* — — *l.* 50 : 0 : 0			
By a Bill upon *William Carr.* — — 30 : 0 : 0			
The *Reſidue* is placed to Account. — 20 : 0 : 0	100		
26*th.* Mr. *Abel Turner*, for ready Money.			
Canary, 15 Pipes, at 27*l.* *per* Pipe. *l.* 405 : 0			
French Wine, 20 Hhds. 7 : 10 *per* Hhd. 150 : 0			
Sugar, 15 Cheſts Neat, Hun. 84 ½, at 22*s.* *per* Hun. — — — — 92 : 19	647	19	
27*th.* *George Graves* and Comp. at 6 Months Credit.			
Tobacco, 7 Hhds. Neat 2850 Pound at 8 *d.* *per* Pound. — — — — — — — —	95		
28*th.* Mr. Gabriel Thomas.			
Wheat, 80 Quarters, at 30*s.* *per* Quarter. —	120		
I have paid him *Caſh.* — — — — *l.* 60			
The reſt is placed to Account. — — 60	120		
29*th.* Mr. William Lewin.			
One Obligation of 100*l.* payable by *William Baker* at *Chriſtmas* next, being allowed 5*l.* Diſcount. — — — — — — — —	95		
30th. Paid *Houſe-Expences*, *Servants Wages*, *Rent*, and other petty Expences for the Quarter paſt. — — — — — — — —	50	12	9

London, *October* 1, 1749. Received of

	l.	*s.*	*d.*
Mr. *William Carr.* — — — — — —	150		
Mr. *Thomas Jones*, 6 Months Intereſt of 100 *l.*	3		
Mr. *Adam Bell.* — — — — — —	50		
Mr. *Samuel Bing*, a Legacy left me by Mr. *Adams.* — — — — — — —	500		
2*d.* Sold Mr. *John Tub*, for ready Money.			
500 *Hatts*, at 5 *s. per* Hatt. — — — —	100		
Mr. Peter King.			
Broad-Cloth, 50 Pieces, at *l.* 5 : 2 : 6 *per* Piece.	256	5	
I have received in Part. — — *l.* 128 : 2 : 6			
The reſt is placed to Account. — 128 : 2 : 6	256	5	
Mr. John Oſborne and Comp.			
Tobacco, 10 Hhds. Neat, 6300 ℔. at 6 *d. per* ℔.	157	10	
I have received by *Caſh.* — — *l.* 57 : 10 : 0			
By a Bill upon *Nathaniel Bittern.* 50 : 00 : 0			
The reſt to ſtand out 3 Months. 50 : 00 : 0	157	10	
3*d.* Mr. *John Preſsly*, Sen. for ready Money.			
Paper, 100 Reams, at 6 *s.* 6 *d.* — *l.* 32 : 10			
Lead, 4 Tun, at 12 *l.* — — — 48			
Fuſtian, 12 Pieces, at *l.* 3 : 15. — — 45	125	10	
Mr. John Thompſon, at 6 Months Credit.			
Bag Holland, 10 Pieces, at *l.* 9 : 10 *per* Piece. —	95		
Mr. John Preſsly, ſen. at 3 Months Credit.			
Canary, 2 Pipes, at *l.* 28 : 5 *per* Pipe. *l.* 56 : 10			
French Wine, 4 Hhds. 9 : 0 *per* Hhd. 36 :	92	10	
Received of			
Mr. *William Edwards*, a Years Intereſt. — —	9	0	

London, *October* 6, 1749.

	l.	*s.*	*d.*
Mr. *Peter King*, gave me a Bill upon Mr. *John Love*, payable at Sight, which the ſaid *Love* paid upon Demand. — — — — —	100		
Mr. *Gabriel Thomas* wanting Money, I drew a Bill of 50 *l.* upon Mr. *Nathaniel Bittern*, the which he accepted. — — — — —	50		
7th. John Oſborne, and Comp. upon Requeſt maketh preſent Payment of the Sum of 50 *l.* charged on *Tobacco* ſold them the 2*d* Inſtant, I allowed them Diſcount thereon for three Months at 6 *per* Cent. ſo that I received. *l.* 49 : 05			
Abated them. — — — — — — — 15	50		
Mr. *Peter King*, breaking did compound with his Creditors, to pay 5 *s.* in the Pound. He being indebted unto me *l.* 272 : 4 : 6. I accepted the *Compoſition*, and have given him a full Diſcharge. So that I have received. *l.* 68 : 1 : 1 ½			
Loſt by him. —— — 204 : 3 : 4 ½	272	4	6
9th. Received			
With *John James* my Apprentice clear of all Charges. — — — — — — — —	335	10	7 ½
Of Mr. *Nathaniel Bittern*, in full. — — —	22		
10th. Of Mr. *William Edwards*, in full for Principal and Intereſt. — — — — —	159		
John Thompſon, being indebted to me. — —	100	6	2
I received of him *Caſh.* — — *l.* 50 : 00 : 0			
A Bill upon *Thomas Wells*, payable in 20 Days. 49 : 00 : 0			
The reſt I abated him. — — — 1 : 06 : 2	100	6	2

London, *October* 12, 1749. Bought of

	l.	*s.*	*d.*
George Graves and Comp.			
Tobacco, 7 Hhds. Neat, 2850 ℔. at 8 *d. per* ℔.	95		
Mr. *Samuel Stinton*, for ready Money 100 ℔. of *Coney Wool*, at 6 *s.* 8 *d. per* ℔. ——	33	6	8
14th. Mr. Gabriel Thomas.			
Wheat, 80 Quarters, at 30 *s. per* Quarter. —	120		
I have paid him *Cash.* — — — — *l.* 60			
The reſt to be placed to Account. — — 60	120		
Mr. Adam Bell			
Tobacco, 63 Hhds. Neat, 28560 ℔. at 8 *d. per* ℔. — — — — — — —	855		
I have paid him Caſh. — — — *l.* 200 : 00			
By a Bill upon *William Carr.* — — 41 : 00			
By a Bill upon *William Baker.* — — 100 :			
The reſt is placed to Account. — — 514 :	855		
20*th.* Paid			
Mr. *William Keene.* — — — —	51		
Mr. *Edward Longſtea*, in full. — — —	30		
Mr. *James Lewis*, 1 Year's Intereſt. —	8		
Mr. *Adam Bell*, *per* Aſſignation of the Bond of Mr. *Thomas Jones.* — —	103		
28*th.* Gave to *Chriſt*'s Hoſpital, St. *Thomas*'s, and St. *Bartholomew*'s, each 20*l.*	60		
20*th.* Paid Journeymen's Wages. — — —	126	11	9

The End of the ſecond Part.

THE BOOK-KEEPER'S GUIDE.

PART III.

CONTAINING.

BOOK-KEEPING in a domeſtic Trade, by a double Entry, as afore, and adapted to Shop-keepers, and eſpecially thoſe who deal in a wholeſale Way; wherein *Stock* is branched out into Particulars; every one of which are as ſo many Stewards, and accountable for that Part of the *Stock*, of which it conſiſts.

It is very common in Trade to barter or exchange one Commodity for another, I have omitted in the preceding Book giving any Examples thereon, becauſe when Wares are contained under one general Article, it is needleſs. But when Wares are diſtinguiſhed, and in their Particulars made the Heads of an Article ſhewing their Quantity and Price, then the exchanging of one Sort of Wares for another, muſt be taken Notice of, and the *received Wares* muſt be made Debtor to the *delivered Wares*, as will appear in the following Book, ſtiled the *Waſte-book*, becauſe there is another Book called the *Journal*, wherein all the Accounts from the *Waſte-book*, are regularly entered in order of Time, ſetting forth the Debtors in ſuch a Manner, as that they may without Difficulty be carried up into the *Leidger*, and due *Credit* given upon every Article.

It is very common to Book-keepers, in the Margin of their *Journals*, to have References to the Folio of the *Leidger*,

where

where the Article is entered both *Debtor* and *Creditor*, but I ſee no Neceſſity for ſuch Referrences; for the Alphabet directs to the Folio of the *Debit*, and the *Debit* ſhews the Folio of the *Credit*, and therefore I omit to uſe ſuch Referrences; for the leſs a Book is encumbered, the more plain and eaſy it is to be underſtood.

THE

THE WASTE-BOOK.

London, *March* 30, 1749.

		l.	s.	d.
The Inventory *of me* Thomas Wyat, *containing my whole Eſtate, in* Money, Wares *and* Debts, *viz.*				
Caſh in Hand. — — — —	*l.* 157 : 19 : 6			
20 Pieces of *Serges.* at *l.* 4 : 10 —	90 :			
2 Ditto, *Broad-Cloth.* 9 : 7 —	18 : 14 :			
3 Ditto *Drugget.* — — 8 : 4 : 7	65 : 16 : 8			
12 Hhds. of *Sugar.* — 6 : 5 —	75			
Thomas Wells owes me. — — —	53 : 7 : 0			
Peter King. — — — — —	82 : 3 : 9			
William Keene. — — — —	15 : 15 :			
James Tapling. — — — —	67 : 10 :	626	5	11
I am indebted to, *viz.*				
John Thompſon. — — — —	*l.* 12 : 3 : 10			
Edmund Good. — — — —	51 : 11 :			
Edward Lawley. — — —	71 : 14 : 6			
Adam Bell. — — —	18 : 8 : 0	153	17	4
	My neat Eſtate is	472	8	7
April 1. Received of Mr. *Thomas Wells.* — — — — — —		42	5	3
2*d.* Paid To Mr. *John Thompſon.* — — — — —		12	3	10
Sold Mr. *Abraham Hunt*, for ready Money. *Serges*, 5 Pieces, at *l.* 4 : 15 *per* Piece. — —		23	15	

London, *April* 4, 1749. Bought of

	l.	*s.*	*d.*
Mr. *Edward Foſter*, for ready Money.			
Broad-Cloth, 4 Pieces, at 9 *l. per* Piece. — —	36		
6th. Sold			
Mr. *Thomas Wells*, at 3 Months Credit.			
Serges, 4 Pieces, at *l.* 5 : 5 *per* Piece. — —	21		
10th. Bought of			
Mr. *William Lewin*, at 6 Months Credit.			
Sugar, 5 Hhds. at *l.* 6 : 5 : 6. — — — —	31	7	6
Mr. Thomas Adams.			
Paper, 500 Ream, at 5 *s. per* Ream. — —	125		
11th. Mr. *Thomas Wells*, gave me a Bill of 21 *l.* upon Mr. *Edward Walker*, payable at Sight, the which I have received. — — — —	21		
17th. Mr. *Edward Lawley*, drew upon me 30 *l.* payable at Sight, to Mr. *John Burgeſs*, the which I have paid. — — — — —	30		
18th. Mr. *Edmund Good*, wanting Money, I gave him a Bill upon Mr. *James Tapling*, payable at Sight *l.* 16 : 19 : 3. the which he accepted.	16	19	3
20th. Sold			
Mr. *John Davis*, for ready Money.			
Serges, 10 Pieces, at 5 *l.* — — — *l.* 50			
Broad-Cloth, 4 Pieces, 10. — — — 40	90		
24th. Bought of			
Mr. *Henry Harris*, for ready Money.			
Serges, 11 Pieces, at *l.* 4 : 10. — — *l.* 49 : 10			
Canary, 2 Pipes, — 27 : — — — 54 :	103	10	

		l.	s.	d.
	Sold			
Mr. *Thomas Emerſon*, in barter.				
Drugget, 4 Pieces, at 8 *l. per* Piece. — —		32		
Received *Canary* 2 Pipes, at 16 *l. per* Pipe. —		32		
27*th.* Mr. William Keene.				
Sugar, 6 Hhds. at 7 *l. per* Hhd. — — —		42		
I have received in Part, *Caſh.* — — *l.* 30				
The reſt to ſtand out 2 Months. — — 12		42		
29*th.*	Bought of			
Mr. Benjamin Stinton.				
Wheat 100 Quarters, at 30 *s. per* Quarter. —		150		
I have paid him in part, *Caſh.* — — — *l.* 90				
The reſt to ſtand out 6 months. — — 60		150		
30*th. Paid* Houſe Expences, Servant's Wages, and other incident Charges, for the Month paſt:		32	14	9
May 1*ſt.*	Sold			
Mr. Thomas Emerſon.				
Sugar, 7 Hhds. at 6 *l. per* Hhd. — — — —		42		
I have received *Drugget*, 4 pieces, at 8 *l.* *l.* 32				
Caſh. — — — — — — — — 10		42		
Received a *Legacy*, left me by Mr. *John Toms.*		500		
3*d.*	Bought of			
Mr. James Greenoway.				
Tobacco, 6 Hhds. Neat, 5400 ℔. at 6 *d. per* ℔.		135		
I have paid him by Caſh. — — *l.* 37 : 10				
By *Paper*, 300 Reams, at 6 *s.* 6 *d.* — 97 : 10		135		
4*th.* Lent Mr. *William Keene.* — — — —		40		

London, *May* 6, 1749. Sold

Mr. William Lewin.	*l.*	*s.*	*d.*
Canary, 2 Pipes, at 30 *l. per* Pipe. — — —	60		
I have received by Cash. — — — *l.* 20			
By a Bill on Mr. *Adam Bell.* — — — 20			
The rest to be paid in 20 Days. — — — 20	60		
7th. Bought of			
Mr. Benjamin Stinton.			
Paper, 200 Ream, at 10 *s. per* Ream. — —	100		
I have paid him, by *Cash.* — — — *l.* 50			
By a Bill upon Mr. *William Keene.* — — 20			
The rest to stand out 3 Months. — — 30	100		
8th. Mr. *William Keene*, breaking, did compound with his Creditors, to pay 10 *s.* in the Pound.			
He being indebted to me. — — — —	47	15	
I have received by *Cash.* — — *l.* 23 : 17 : 6			
Lost by him. — — — — 23 : 17 : 6	47	15	
12th. Paid			
Mr. *William Lewin* in full. — — — —	11		
13th. Borrowed of Mr. *William Teeb*, 500 *l.* for 6 Months at 5 *per* Cent *per Annum.* — —	512	10	
16th. Lent Mr. *Humphry Haycock*, 300 *l.* for 9 Months, at 6 *per* Cent. *per Annum.* — —	313	10	
18th. Received of			
Mr. *Humphry Haycock*, *l.* 13 : 10. being the Interest of 300 *l.* lent him for 9 Months at 6 *per* Cent. — — — — — — —	13	10	
20th. Paid Mr. *William Teeb*, *l.* 12 : 10 the Interest of 500 *l.* borrowed of him, at 5 *per* Cent. for 6 Months. — — — — —	12	10	

London, *May* 25, 1749. Sold.

	l.	*l.*	*d.*
Mr. Edward Page.			
Drugget, 8 Pieces, at 9 *l.* — — — *l.* 72			
Paper, 100 Ream, 6 *s.* — — — — 30	102		
I have received Cash. — — — — 17			
French Wines, 10 Hhds. at *l.* 8 : 10 —— 85	102		
31*ſt*. *Paid* Houſe Expences, Servants Wages, Rent and other incident Charges. — — —	42	12	8
June 1*ſt*. Received of Mr. *Peter King*. — — — — — — —	39	15	4
2*d*. Paid Mr. *Edward Lawley*, in full. — — — —	41		
4*th*. Bought of Mr. Andrew Collins.			
Hatts, 30 Dozen, at 3 *l. per* Dozen. — —	90		
7*th*. Mr. *Humphrey Haycock*, gave me a Bill of 200 *l.* upon Mr. *John Jones*, the which I have received.	200		
Mr. *Benjamin Stinton*, drew on me 50 *l.* payable to *John Adams*, or order at Sight, the which I have paid. —— —— —— —	50		
9*th*. Mr. *William Teeb*, wanting Money, I gave him a Bill upon Mr. *Humphrey Haycock*, for the Sum of. — — — — — —	100		
11*th*. Sold Mr. *Edward Jones*, for ready Money.			
Hatts, 20 Dozen, at 4 *l.* — — — *l.* 80			
Paper, 100 Ream, 12 *s.* —— — — 60			
Serges, 12 Pieces, 5 *l.* — — — — 60	200		

London, *June* 11, 1749.

Bought of

Mr. *Abel Moore*, for ready Money.

	l.	*s.*	*d.*
Sugar, 15 Hhds. Neat, 84 $\frac{1}{2}$, at 22 *s.* *l.* 92 : 19			
Tobacco, 7 Hhds. — 28500 ℔. at 8 *d.* 950 :			
$\frac{1}{4}$ Part of the *Ship Succeſs.* — — — 190 :	1232	19	

13*th.* Sold

Mr. Edward Farmer..

Wheat 24 Quarters, at 40 *s.* — — — *l.* 48			
Sugar, 12 Hhds. at 7 *l.* —— — — — 84	132		
In Barter for.			
French Wine, 16 Hhds. at *l.* 7 : 10. — *l.* 120			
Hatts, 4 Dozen, — — 3 : — — 12	132		

14*th.* Borrowed on my Bond, of Mr. *William Teeb*, 500 *l.* for 6 Months Intereſt at 6 *per* Cent. — — — — — — — — — 515

18*th.* Sold

Mr. John Raynes.

Tobacco, 10 Hhds. Neat, 7205 ℔. at 8 *d.* — —	240	3	4
I have received by Caſh. — — *l.* 100 : 0 : 0			
By a Bill upon Mr. *Thomas Adams.* 100 : 0 : 0			
The reſt to be placed to Account. 40 : 3 : 4	240	3	4

19*th.* Bought of

Mr. Humphrey Haycock.

Wheat, 160 Quarters, at 30 *s.* *per* Quarter. —	240		
I have paid him, by Caſh. — — — *l.* 40			
By a Bill on Mr. *Peter King.* — — 100			
The reſt put to Account. — — — 100	240		

20*th.* Mr. *Andrew Collins*, tendered to me 3 *l.* Diſcount on the Payment of 50 *l.* the which I accepted and have paid him accordingly. 50

London, *June* 23, 1749. Received of

	l.	*s.*	*d.*
Mr. *James Tapling.* — — — — — —	50		
26*th.* Paid			
Mr. *William Teeb.* — — — — — —	50		
27*th.* Sold			
Mr. Andrew Collins.			
Hatts, 14 Dozen, at 4 *l. per* Dozen. — —	56		
30*th.* Received, with *John Lee*, my Apprentice.	500		
Gave to *Chriſt*'s Hoſpital, *Bethlehem*, St. *Thomas*'s, and St. *Bartholomew*'s, each 20 *l.*	80		
Paid, Houſe Expences, and other incumbent Charges. — — — — — — —	40		

The End of the WASTE-BOOK.

THE

THE JOURNAL.

London, *March* 30, 1749.

Sundry Accounts.	Dr.		*l.*	*s.*	*d.*
To *Stock* in the Sum of,			626	5	11
viz.					
Cash in Hand. — — — —	*l.*	157 : 19 : 6			
Serges, 20 Pieces, at *l.* 4 : 10 —		90 : 00 : 0			
Broad-Cloth, 2 — — 9 : 7 — —		18 : 14 : 0			
Drugget, 8 — — — 8 : 4 : 7 —		65 : 16 : 8			
Sugar, 12 Hhds. — 6 : 5 : —		75 :			
Thomas Wells. — — — — —		53 : 7 :			
Peter King. — — — — —		82 : 3 : 9			
William Keene. — — —		15 : 15 :			
James Tapling. — — — —		67 : 10 :	626	5	11
Stock	Dr.				
To *Sundry Accounts*,					
viz.			153	17	4
To *John Thompson.* — — —	*l.*	12 : 3 : 10			
To *Edmund Good.* — — —		51 : 11 :			
To *Edward Lawley.* — —		71 : 14 : 6			
To *Adam Bell.* — — — —		18 : 8 :	153	17	4
April 1*st*. Cash	Dr.				
To Mr. *Thomas Wells*, received of him. — —			42	5	3
2*d*. Mr. John Thompson.	Dr.				
To *Cash* paid him. — — — — — —			12	3	10
3*d*. Cash	Dr.				
To *Serges l.* 23 : 15. for 5 Pieces Sold *Abraham Hunt*, at *l.* 4 : 15 *per* Piece. — —			23	15	

4th.	Broad-Cloth. Dr.	*l.*	*s.*	*d.*
	To *Cash* 36 *l.* Paid *Edward Foster* for 4 Pieces, at 9 *l. per* Piece. — — — — —	36		
6th.	Mr. Thomas Wells. Dr.			
	To *Serges*, 21 *l.* for four Pieces, at *l.* 5 : 5. —	21		
10*th.*	Sugar. Dr.			
	To Mr. *William Lewin*, *l.* 31 : 7 : 6 for 5 Hogsheads bought of him, at *l.* 6 : 5 : 6. *per* Hhd. — — — — — — — —	31	7	6
	Paper. Dr.			
	To Mr. *Thomas Adams*, 125 *l.* for 500 Ream bought of him, at 5 *s. per* Ream. — —	125		
11*th.*	Cash. Dr.			
	To Mr. *Thomas Wells* 21 *l.* received of Mr. *Edward Walker per* Assignation. — — —	21		
17*th.*	Mr. Edward Lawley. Dr.			
	To *Cash* 30 *l.* paid *John Burgess*, *per* Assignation. — — — — — — — —	30		
18*th.*	Mr. Edmund Good. Dr.			
	To Mr. *James Tapling*, *l.* 16 : 19 : 3 *per* my Assignation. — — — — — — —	16	19	3
20*th.*	Cash. Dr.			
	To *sundry Accounts*, 90 *l.* for Wares sold Mr. *John Davis*, viz. — — — — — —			
	To *Serges*, 10 Pieces, at 5 *l.* — — — *l.* 50			
	To *Broad-Cloth*, 4 — 10 — — — — — 40	90		
24*th.*	Sundry Accounts. Dr.			
	To *Cash l.* 103 : 10 for Wares bought of Mr. *Henry Harris*, viz. — — — — —			
	Serges, 11 Pieces, at *l.* 4 : 10. — — *l.* 49 : 10			
	Canary, 2 Pipes, — 27 — — — 54 :	103	10	

London. *April* 26, 1749.

		l.	s.	d.
Canary.	Dr.			
To *Drugget*, 32 *l.* for 2 Pipes at 16 *l. per* Pipe. Received of *Thomas Emerſon*, in Barter for 4 Pieces, at 8 *l. per* Piece. — — — —		32		
27*th.* Sundry Accounts.	Dr.			
To *Sugar*, 42 *l.* for 6 Hhds. ſold Mr. *William Keene*, at 7 *l. per* Hhd. *viz.*				
Caſh received in Part. — — — — *l.*	30			
William Keene, payable in two Months. —	12	42		
29*th.* Wheat.	Dr.			
To *ſundry Accounts*, 150 *l.* for 100 Quarters, bought of Mr. *Benjamin Stinton*, at 30 *s. per* Quarter. — — — — —				
To *Caſh* paid him in Part. — — — *l.*	90			
To *Benjamin Stinton*, payable in 6 Months.	60	150		
30*th.* Profit and Loſs.	Dr.			
To *Caſh l.* 32 : 14 : 9. Paid Houſe Expences, *&c.* — — — — — — —		32	14	9
May 1*ſt.* Sundry Accounts.	Dr.			
To *Sugar* 42 *l.* for 7 Hhds. ſold *Thomas Emerſon*, at 6 *l. per* Hhd. *viz.*				
Drugget, 4 Pieces, at 8 *l.* — — — *l.*	32			
Caſh received of Ditto *Emerſon.* — — —	10	42		
Caſh.	Dr.			
To *Profit* and *Loſs*, 500 *l.* being a Legacy left me, by my Uncle Mr. *John Toms* deceaſed.		500		
3*d.* Tobacco.	Dr.			
To *ſundry Accounts*, 135 *l.* for 6 Hhds. bought of *James Greenoway*, Neat, 5400 ℔. at 6 *d. per* ℔.				
To *Caſh* paid Ditto *Greenoway.* — *l.*	37 : 10			
To *Paper* 300 Ream, at 6 *s.* 6 *d.* —	97 : 10	135		

London, *May* 4. 1749.

		l.	s.	d.
Mr. William Keene. Dr.				
To *Cash* lent him. — — — — — —		40		
6*th*. Sundry Accounts. Dr.				
To *Canary* 60 *l.* for 2 Pipes ſold Mr. *William Lewin*, at 30 *l. per* Pipe, *viz.*				
Caſh received of Ditto *Lewin.* — — —	*l.* 20			
Adam Bell, per Ditto *Lewin's* Aſſignation.	20			
William Lewin, payable in 10 Days. —	20	60		
7*th*. Paper. Dr.				
To *ſundry Accounts*, 100 *l.* for 200 Ream, bought of *Benjamin Stinton*, at 10 *s. per* Ream, *viz.*				
To *Caſh* paid Ditto *Stinton* in Part. — —	*l.* 50			
To *William Keene per* my Aſſignation. —	20			
To *Benjamin Stinton*, payable at 3 Months.	30	100		
8*th*. Sundry Accounts. Dr.				
To *William Keene*, *l.* 47 : 15. He breaking, did compound with his Creditors, to pay 10 *s.* in the Pound, *viz.*				
Caſh received of Ditto *Keene*, in full *l.* 23 : 17 : 6				
Profit and *Loſs* loſt by him. — —	23 : 17 : 6	47	15	
12*th*. Mr. William Lewin. Dr.				
To *ſundry Accounts*, *l.* 11 : 7 : 6. *viz.*				
To *Caſh* paid him in full. — —	*l.* 11 : 0 : 0			
To *Profit* and *Loſs*, abated me. —	7 : 6	11	7	6
13*th*. Sundry Accounts. Dr.				
To Mr. *William Teeb*, *l.* 512 : 10. *viz.*				
Caſh borrowed of him, at Intereſt.	*l.* 500 : 10			
Profit and *Loſs*, for 6 Months Intereſt, at 5 *per* Cent.	12 : 10	512	10	
16*th*. Mr. Humphrey Haycock. Dr.				
To *ſundry Accounts*, *l.* 313 : 10. *viz.*				
To Caſh lent him at Intereſt. —	*l.* 300 :			
To *Profit* and *Loſs* for 9 Months Intereſt, at 6 *per* Cent. — — — —	13 : 10	313	10	

London, *May* 18, 1749.

		l.	*s.*	*d.*
Caſh. Dr.				
To *Profit* and *Loſs*, *l.* 13 : 10. received of *Humphry Haycock* 9 Months Intereſt of 300 *l.* at 6 *per* Cent. — — — — — — —		13	10	
20*th.* Profit and Loſs. Dr.				
To Caſh *l.* 12 : 10. paid *William Teeb* for 6 Months Intereſt of 500 *l.* at 5 *per* Cent. ——		12	10	
25*th.* Sundry Accounts. Dr.				
To *ſundry Accounts*, 102 *l.* for Wares ſold Mr. *Page*, viz.				
Caſh received of Ditto *Page*. —— — *l.* 17				
French Wine, 10 Hhds. at *l.* 8 : 10. — 85	102			
To *Drugget*, 8 Pieces, at 9 *l.* — — — 72				
To *Paper*, 109 Reams, 6 *s.* — — — 30	102			
31*ſt.* Profit and Loſs. Dr.				
To Caſh, *l.* 42 : 12 : 8 paid Houſe Expences, *&c.* — — — — — — — —		42	12	8
June 1*ſt.* Caſh Dr.				
To Mr. *Peter King*, received of him. — —		39	15	4
2*d.* Mr. Edward Lawley. Dr.				
To *ſundry Accounts l.* 41 : 14 : 6. *viz.*				
To Caſh paid him in full. — *l.* 41 : 0 : 0				
To *Profit* and *Loſs*, abated me. — 14 : 6	41	14	6	
4*th.* Hatts. Dr.				
To Mr. *Andrew Collins* 90 *l.* for 30 Dozen bought of him, at 3 *l.* *per* Dozen. — —	90			
7th. Caſh. Dr.				
To Mr. *Humphry Haycock*, 200 *l.* received of Mr. *John Jones*, *per* his Aſſignation. — —	200			

London, *June* 7, 1749

		l.	s.	d.
Mr. Benjamin Stinton. Dr				
To Caſh, 50 *l.* paid *John Adams*, *per* his Aſſignation. — — — — — — — —		50		
9*th.* Mr. William Teeb. Dr.				
To Mr. *Humphry Haycock*, 100 *l. per* my Aſſignation. — — — — — — — —		100		
11*th.* Caſh. Dr.				
To *ſundry Accounts*, 200 *l.* for the following Wares ſold Mr. *Edward Jones*, viz.				
To *Hatts* 20 Dozen, at 4 *l.* — — —	*l.* 80			
To *Paper*, 100 Reams, 12 *s.* — — —	60			
To *Serges*, 12 Pieces, 5 —— — —	60	200		
Sundry Accounts. Dr.				
To Caſh, *l.* 1232 : 19. for Wares bought of Mr. *Abel Moore*, viz.				
Sugar, 15 Hhds. Neat H. 84 : 2. at 22 *s.* *l.* 92 : 19				
Tobacco, 7 — — 28500 ℔. at 8 *d.*	950			
Ship Succeſs, ¼ Part. — — — —	190	1232	19	
13*th.* Sundry Accounts. Dr.				
To *ſundry Accounts*, 132 *l.* for Wares ſold Mr. *Edward Farmer*, in Barter, *viz.*				
French Wine, 16 Hhds. at *l.* 7 : 10. —	*l.* 120			
Hatts, 4 Dozen. — — 3 — — —	12	132		
To *Wheat*, 24 Quarters, at 40 *s.* — —	48			
To *Sugar*, 12 Hhds. at 7 *l.* — — —	84	132		
14th. Sundry Accounts. Dr.				
To *William Teeb*, 515 *l. viz.*				
Caſh received of him at Intereſt. ——	*l.* 500			
Profit and *Loſs*, for 6 Months Intereſt, at 6 *per* Cent. — — — — — — —	15	515		

London, *June* 18, 1749.

		l.	s.	d.
Sundry Accounts.	Dr.			
To *Tobacco*, 10 Hhds. Neat, 7205 lb. at 8 *d.* viz.		240	3	4
Caſh received of *John Raynes*, in Part. *l.* 100:0:0				
Thomas Adams, *per* Ditto *Raynes* Aſſignation. — — — — — — 100				
John Raynes. — — — — — 40:3:4		240	3	4
19*th*. Wheat	Dr			
To *ſundry Accounts*, 240 *l.* for 160 Quarters, bought of *Humphry Haycock*, at 30 *s. per* Quarter, *viz.*				
To Caſh paid Ditto *Haycock* in Part. — *l.* 40				
To *Peter King*, *per* my Aſſignation. — 100				
To *Humphry Haycock*. — — — — 100		240		
20*th*. Mr. Andrew Collins.	Dr.			
To *ſundry Accounts*, 50 *l. viz.*				
To Caſh paid him. — — — — *l.* 47				
To *Profit* and *Loſs*, abated me. — — 3		50		
23*d*. Caſh.	Dr.			
To Mr. *James Tapling*, received of him. —		50		
26*th*. Mr. William Teeb.	Dr.			
To Caſh paid him. — — — — — —		50		
27*th*. Mr. Andrew Collins.	Dr.			
To *Hatts* 56 *l.* for 14 Dozen ſold him, at 4 *l.*		56		
30*th*. Caſh.	Dr.			
To *Profit* and *Loſs*, received with *John Lee* my Apprentice. — — — — — — —		500		

London, *June* 30, 1749.

		l.	s.	d.
Profit and Loſs.	Dr.			
To Caſh 80*l.* Given to *Chriſt*'s Hoſpital, *Bethlehem*, St. *Thomas*'s, and St. *Bartholomew*'s, each 20*l.* in all. — — — — — —		80		
Profit and Loſs.	Dr.			
To Caſh 40*l.* Paid Houſe Expences, *&c.* —		40		

The End of the third Part.

THE

THE BOOK-KEEPER'S GUIDE.

PART IV.

CONTAINING,

WHAT generally goes under the Name of *Merchant*'s *Accompts*, both in a *domeſtic* and *foreign* Trade, and particularly belongs to *Merchants*, whoſe Dealings moſtly run very much upon *foreign* Trade: And the Variety of additional Charges and Changes, that attends the *Exportation* and *Importation* of Goods, makes ſuch a Method of *Book-keeping* of abſolute Neceſſity to them.

Having gone through the *Italian* Method of Book-keeping, in a *domeſtic* Way; I ſhall now proceed to that which peculiarly belongs to Merchants, whoſe Dealings, for the moſt Part run very much upon *foreign* Trade. And here it will be neceſſary to premiſe ſome Things that will greatly help to a right Underſtanding of the following Books; and therefore let it be obſerved;

That when Goods are ſent to a *Factor* or *Correſpondent* beyond Sea, then Voyage to the Place conſigned to ſuch *Factor*, muſt be made *Debtor* to the Goods, if they be your own, and ſtand entered in your *Leidger*.

Debtor to the Perſon of whom you bought them, if then bought upon Credit.

Debtor to Caſh if you have paid for them.

And again *Debtor* to Caſh, for all Charges paid at Shipping, ſo that conſequently the Voyage will generally become *Debtor* to *ſundry Accounts*, but to Caſh only when the Goods are bought

bought with ready Money, the Charges of Shipping being added to the Price of them.

If you pay *Inſurance* on the Goods ſent as aforeſaid, the Voyage muſt be made Debtor to Caſh for it. But if the *Inſurance* Money be not paid, then the Voyage muſt be made *Debtor* to the *Inſurer*.

If the Goods ſent, happen to be loſt, then *Profit* and *Loſs* muſt be made Debtor to the Voyage for them, including all the Charges upon them: But if you have inſured them, then the *Inſurer* muſt be made Debtor to the Voyage for them; and if but Part be inſured, the *Inſurer* muſt be made Debtor for that Part, and *Profit* and *Loſs* for the reſt.

When you receive an Account of your *Factor*'s Sale of Goods, ſent unto him, then ſuch *Factor your Account currant* muſt be made Debtor to Voyage for them.

When Goods are ſhipped for your Account by your *Factor* in one Place, and conſigned to your *Factor* in another Place, then Voyage to that Place, muſt be made Debtor to the ſhipping *Factor your Account currant* for the whole, and alſo for all Charges of *Inſurance*, if they be afterwards inſured.

If your *Factor* in one Place, draws upon your *Factor* in another Place, then the drawing *Factor your Account currant* muſt be made Debtor to the other *Factor your Account currant* for the Sum drawn.

All Remittances from your *Factors* to you, and Bills drawn upon them by you, muſt be made Debtor to ſuch *Factor your Account currant* for the ſame.

When you receive Goods from any Perſon, to ſell for his Account, then thoſe Goods for his Account muſt be made Debtor to Caſh, for all Charges paid on them.

If you ſell any of thoſe Goods, then Caſh if you ſold them for Money, or the Perſon if you ſold them upon Credit, muſt be made Debtor to the Goods, mentioning upon whoſe Account, and when the Goods are all ſold, you muſt cloſe the Account, making them Debtor to Caſh, for your after Charges thereupon, and Debtor to *Profit* and *Loſs* for your Commiſſion, and alſo Debtor to your *Correſpondent*'s *Account currant*, for the neat proceed thereof.

If the Goods thus ſent to you in Commiſſion, are ordered to be ſent to your *Factor* abroad, then Voyage to the Place conſigned to ſuch *Factor* muſt be made Debtor to the *Perſon*'s *Account of the Goods*, for all Charges paid on them, and to

Caſh

Caſh for all the Charges at ſhipping, and alſo to Caſh or th *Inſurer*, for Inſurances on the ſame.

When Goods are ſhipped by you, for Account of your *Factor* Abroad, then ſuch *Factor's* Account currant, muſt be made Debtor to them, and to Caſh for your Charges at ſhipping, and alſo for all Bills drawn upon you by him.

When you receive Advice from your *Factor* of Wares ſold for another's Account, then ſuch Factor for the Account of the Perſon, muſt be made *Debtor* to Voyage for the Account of that Perſon for them, and afterwards, upon Advice of Abatements made, then Voyage for the Perſon's Account muſt be made Debtor to the *Factor* for that Perſon's Account for ſuch Abatements.

If Goods are ſhipped by your *Factor*, for Account of a Perſon, whoſe Goods you have ſent abroad, then ſuch Perſon's Account currant, muſt be made Debtor to the *Factor* for Account of the Perſon for the ſame.

All Remittances from your *Factor*, for Account of other Perſons Goods ſent by you, muſt be made Debtor to ſuch *Factor* for Account of the Perſon.

When you buy or receive Goods in Company, you muſt make ſuch Goods in Company Debtor to the Account from whence they ariſe, then your Partner's Account currant, Debtor to his Account in Company for his Share of the Coſt and Charges of ſuch Goods you have bought, and his Account in Company Debtor to his Account currant for your Share in ſuch Goods you receive from him.

If Goods in Company are ſhipped and ſent abroad, then Voyage to the Place conſigned to the *Factor* in Company, muſt be made Debtor to the Goods in Company, and alſo Debtor to Caſh for ſuch Charges you pay thereon; and then your Partner's Account currant, muſt be made Debtor to his Account in Company, for his Share of the Charge, and the Account of the Goods in Company muſt then be cloſed, as well as it muſt be when the Goods are all ſold, making them Debtor to Caſh, for your Diſburſtments, and Debtor to *Profit* and *Loſs* for your Commiſſion, then Debtor to your Partner's Account in Company, for his Part of the neat Proceed, and Debtor to *Profit* and *Loſs* for your own; then ballance your Partner's Account in Company, ſo far as it relates to the Goods in Company cloſed.

When Goods in Company are ſhipped by your *Factor* in one Place, and ſent to another, then Voyage to the Place con-

conſigned to the other Factor in Company, muſt be made Debtor to ſuch *Factor*, your Account currant for the ſame, and your Partner's Account currant Debtor to his Account in Company for his Part thereof.

If you receive Advice from Abroad, of Goods in Company ſold, then the *Factor* for Account of Company, our Account currant, muſt be made Debtor to Voyage to the Place for Account of Company for the ſame.

If you draw upon, or receive of your Partner his Share of Goods bought in Company, then what you draw or receive, muſt be made Debtor to his Account currant for the ſame.

If Abatements are made by your *Factor* upon Goods in Company ſold Abroad, then Voyage to the Place in Company, muſt be made Debtor to the *Factor* for Account of Company, our Account currant, for ſuch Abatements.

All Remittances for Company Account, muſt be made Debtor to the *Factor* for Company Account, our Account currant for them.

If another Perſon has Goods to diſpoſe of, wherein you have a Share, then ſuch Perſon my Account in Company muſt be made Debtor to that Account, from whence your Intereſt ariſes, for your Part thereof, and when the Goods are ſold, then make your Partners Account currant Debtor to Ditto Partner, my Account in Company, for your Part of the neat Proceed thereof.

Whoſoever receives any thing, for which he is accountable to you, or whatſoever you inveſt any Part of your Eſtate in, muſt always be made Debtor, and the Account, whether it be Perſons, Goods, Voyage, or any thing elſe, from whence a new Debtor reſults muſt have Credit: But to proceed to Buſineſs.

THE

WASTE-BOOK.

Laus Deo, London, *July* 1, 1749.

The Inventory *of the* Ready-Money, Wares *and* Debts, *belonging to Mr.* Sam. Roots, *Merchant, or owing to him*, viz.	*l.*	*s.*	*d.*
Caſh in Hand. — — — *l.* 5659 : 10 : 6			
Canary, 10 Pipes, at 27 *l. per* Pipe. 270 :			
French Wine, 16 Hhds. *l.* 7 : 10 *per* Hhd. — — — — — — 120 :			
Tobacco, 70 Hhds. Neat, 28500 ℔. at 8 *d.* — — — — — — 950 :			
Sugar, 15 Cheſts, Neat, Hun. 84 : 2 at 22 *s.* — — — — — 92 : 19			
Wheat, 160 Quarters, at 30 *s. per* Quarter. — — — — — 240 :			
Ship Succeſs, ⅛ Part, Coſt. — — 190 :			
John Adams, owes me. — — — 60 :			
William Baker, Ditto. — — — 100 :	7682	9	6
I am indebted to,			
viz.			
Mr. *Andrew Collins.* — — — *l.* 139 : 10 : 0			
Robert Dent. — — — — 50 :			
James Eaton. — — — — 80 :			
James Gray. — — — — 15 :	284	10	

London, *July* 2, 1749.

Bought of	*l.*	*s.*	*d.*
Mr. Henry Good.			
French Wine, 16 Hhds. at 8 *l. per* Hhd.	128		
3*d.* Mr. Andrew Collins.			
Holland Cloth, 120 Pieces, at 5 *l.* — — *l.* 600			
Paper, 500 Ream, at 5 *s.* — — — 125	725		
4*th.* Mr. *James Lewis*, for ready Money.			
Paper, 300 Ream, at 5 *s. per* Ream. — —	75		
5*th.* Mr. *William Davis*, for ready Money.			
Canary, 30 Pipes, at 27 *l.* — — — *l.* 810			
Wheat, 100 Quarters, at 30 *s.* — — — 150			
Holland Cloth, 24 Pieces, at 5 *l.* — — 120	1080		
6*th.* Mr. Thomas Sutton.			
Holland Cloth, 20 Pieces, at 6 *l. per* Piece. —	120		
I have paid him in Part. — — — *l.* 60			
The reſt to ſtand out 3 Months. — — 60	120		
Sir *Samuel Edwards* and Company for ready Money.			
Exeter Wares, 100 Pieces, at 4 *l. per* Piece. —	400		
7*th.* Mr. Robert Campbell.			
French Wine, 8 Hhds. at *l.* 7 : 10 *per* Hhd. —	60		
I have delivered him in Barter.			
Canary, 2 Pipes, at 30 *l. per* Pipe. — — —	60		
8*th.* Mr. Jere Raynes.			
Broad-Cloth, 20 Pieces, at *l.* 8 : 0 : 3 *per* Piece.	160	5	
I have delivered unto him in Barter, *viz.*			
French Wine, 6 Hhds. at 8 *l.* — — *l.* 48 : 0 : 0			
Wheat, 10 Quarters, at 34 *s.* — — 17 :			
Tobacco, 6 Hhds. Neat, 2540 ℔. at 9 *d.* 95 : 5 : 0	160	5	
Mr. *William Good*, for ready Money.			
Hops, Hun. 12 : 0 : 2. at 40 *s. per* Hun. —	25		

London, *July* 9, 1749. Bought of

	l.	s.	d.
Mr. Thomas Peisly.			
Tobacco, 4 Hhds. N°. and Weight, as follows, *viz.*			
N°. 1 Weighing Neat, 784 ℔.			
2 — — — — 656.			
3 — — — — 720.			
4 — — — — 732.			
In all, 2892 ℔. at 6 *d.*	72	6	
I have paid him by *Cash.* — — *l.* 30 : 6			
By *Hops* 20 Hun. at 42 *s.* — — — 42 :	72	6	
Mr. *Edmund Scott*, for ready Money.			
Kirseys, 300 Pieces, at *l.* 2 : 10. *per* Piece —	750		
10*th.* Sold			
Mr. Humphry Lee.			
Sugar, 15 Chests, Neat, Hun. 84 : 2. at *l.* 1 : 4 : 9 ¾.	104	17	
I have received by *Cash.* — — *l.* 54 : 17			
By *Hops*, 6 Bags Neat, 25 Hun. at 40 *s.* 50 :	104	17	
11*th.* Mr. Joseph Newton.			
Broad-Cloth, 20 Pieces, at *l.* 8 : 10 *per* Piece.	170		
11*th.* Bought of			
Mr. *Thomas Wells* for ready Money.			
Cambrick, 30 Pieces. at 4 *l.* *per* Piece. — —	120		
Mr. John Good.			
French Brandy, 20 Tun, at 30 *l.* *per* Tun. —	600		
I have paid him, by *Holland Cloth*, 120 Pieces, at 5 *l.* — — — — — — — —	600		
12*th.* Sold			
Mr. *Thomas Laxon*, at 6 Months Credit, *viz.*			
Canary, 6 Pipes, at 30 *l.* *per* Pipe. — *l.* 180			
French Wine, 6 Hhds. at 8 *d.* *per* Hhd. — 48	228		

London, *July* 12, 1749. Sold.

	l.	*l.*	*d.*
Mr. James Eaton.			
Canary, 4 Pipes, at 30 *l. per* Pipe. —— ——	120		
13*th.* Mr. *William Thomas*, for ready Money.			
Canary, 13 Pipes, at 30 *l. per* Pipe. — — —	390		
13*th.* Bought of			
Mr. *Thomas Laxon*, 360 *Kirſeys*, viz.			
95 *Hampſhires*, at *l.* 2 : 14. — *l.* 256 : 10			
120 *Devonſhires*, —— 2 : 5. — — 270 :			
145 *Northerns*, —— 1 : 12. — — 232 :	758	10	
I have paid him by Caſh. — — *l.* 200 :			
By Aſſignment on Sir *Samuel Edwards*, and Comp. —— —— — — 100 :			
The reſt at 2, 3 Months *per* Bills. — 458 : 10	758	10	
14*th.* Sold			
Mr. *Andrew Thompſon*, for ready Money.			
Wheat, 100 Quarters, at 40 *s.* — — *l.* 200			
Holland Cloth, 24 Pieces, at 6 *l.* — — 144			
Paper, 300 Ream, at 6 *s.* — — — 90	434		
14*th.* Bought of			
Mr. *James Ragles*, for ready Money.			
Broad-Cloth, 30 Pieces, at 8 *l. per* Piece. ——	240		
15*th.* Sold Mr. Robert Dent.			
Cambrick, 20 Pieces, at 3 *l. per* Piece. — —	60		
I have received Caſh. — — — *l.* 30			
The reſt to ſtand out 2 Months. —— 30	60		
16*th.* Mr. James Gray.			
Hops, 3 Bags, Neat, Hun. 12 : 2. at 42 *s* *l.* 26 : 5			
Canvaſs, 20 Pieces, at 4 *l.* — — — 80 :			
Brandy, 3 Tun, at 35 *l.* — — — 105 :	211	5	
I have received Caſh. — — — *l.* 100 :			
The reſt am to receive, *Auguſt* 29*th.* — 111 : 5	211	5	

London, *July* 17, 1749. Received of

	l.	*s.*	*d.*
Mr. *John Adams* the Sum of, — — —	60		
18*th.* Paid Mr. *Joseph Newton*, the Sum of — — —	100		
19*th.* Sir *Sam. Edwards*, gave me a Bill upon *Edward True*, for 100 *l.* the which is received. — — — — — — — —	100		
20*th* Paid Mr. *William Jacobs*, a Bill of — — — — Drawn upon me by *Isaac Jones.*	36	2	9
21*st.* Gave Mr. *Henry Good*, a Bill of 100 *l.* upon *Thomas Bunting* payable at Sight. —	100		
22*d.* Bought of Mr. Isaac Jones.			
Canvass, 100 Pieces, at 2 *l. per* Piece. — —	200		
I paid him Cash. — — — — — *l.* 100			
Delivered to him, 1 Tun of *French Brandy.* 40			
Gave him a Bill upon *Thomas Sutton.* — 30			
The rest placed to Account is. — — — 30	200		
23*d.* Sold Mr. William Oliver.			
Kirseys, 100 Pieces, at 3 *l. per* Piece. — —	300		
I have received by Cash. — — — *l.* 100			
By a Bill upon *Thomas Laxon.* — — 100			
The rest am to receive in 4 Months. — 100	300		
24*th.* Received of Mr. *William Baker*, in full. — — — —	95		

London, *July* 25, 1749.

	l.	s.	d.
A *Statute* of Bankrupt, being iſſued out againſt Mr. *James Eaton*, he being cleared thereby, I have received clear of all Charges. — —	26	7	8
26*th*. Paid Mr. *Henry Good*, in full of Accounts. — —	16	6	5
27*th*. Lent Mr. *John Owen* 100 *l*. for 6 Months, at 6 *per* Cent. Intereſt. — — — — — —	103		
28*th*. Borrowed of Mr. *Philip Quane* 200 *l*. for 6 Months, Intereſt, at 5 *per* Cent. —— — — — — —	205		
29*th*. Paid Mr. *Phillip Quane*, 6 Months Intereſt of 200 *l*. at 5 *per* Cent. —— — — —— —	5		
30th. Received of Mr. *Owen*, 6 Months Intereſt of 100 *l*. at 6 *per* Cent. — — — — — — — —	3		
31*ſt*. Bought of Mr. Arthur Maſon: *Broad-Cloth*, 142 Pieces, for the Sum of ——	373		
Mr. *John Owen*, at 6 Months Credit. *Hops*, 40 Bags, Neat, Hun. 170 : 2 : 6. at 42 *s*. —— — — — — — — ——	358	3	3

London, *Auguſt* 1, 1749.

	l.	*s.*	*d.*
Shipped			
On Board the *William* and *Mary* of *London*, for *Smyrna*, *John Lee*, Maſter, 122 Pieces of *Broad-Cloth*, the ſame I have conſigned to *Abraham Davis*, to be ſold for my Account. *viz.*			
20 Pieces, at *l.* 8 : 10. — — *l.* 170 :			
42 — — — 1 : 5. — — — 52 : 10			
40 — — — 1 : 15. — — — 70 :			
20 — — — 8 : — — — 160 :			
Paid *Cuſtom* and other Charges as *per* Particulars in the Book of Charges of Merchandize. 10	462	10	
2*d*. Bought of			
Mr. *Abraham Dunmore*, for ready Money.			
Cochineal, 150 ℔. at 40 *s*. *per* ℔. — *l.* 300			
The which I ſhipped on Board the *Princeſs Anne* of *London*, *John Acton* Commander, bound for *Amſterdam*, and conſigned it to *Jacob Vanhove*, to be ſold for my Account, paid Charges. — — — — — *l.* 10	310		
3*d*. Mr. *James Gray*, at 6 Months Credit.			
Pepper, 10 Bags, Neat, 3252 ℔. at 10 *d*. *l.* 135 : 10			
I have ſhipped the ſame on Board the *Adventure*, *James Williams* Maſter, with,			
Wheat, 50 Quarters, at 30 *s*. — *l.* 75			
And conſigned the ſame to *Jacob Vanhove*, at *Amſterdam*, to ſell for my Account.			
Paid Charges till on Board. — *l.* 4 : 17 : 10	215	7	10
4*th*. Mr. *John Adams*, hath inſured 300 *l*. upon the *Broad-Cloth*, ſhipped in the *William* and *Mary* of *London* for *Smyrna*, at 6 *per* Cent. to pay on Advice of ſafe Arrival. — —	18		

London, *Auguſt* 5, 1749.

	l.	s.	d.
Jacob Vanhove, at *Amſterdam*, adviſeth, that according to my Order, he has ſhipped on Board the *Texal* of *Amſterdam*, *Dyrick Vanhove* Maſter, conſigned to *Abraham Davis*, Factor of *Smyrna*, to be ſold for my Account. viz.			
Holland Cloth, 40 Pieces, at 9 *l.* — *l.* 360			
Cambrick, 50 — — 6 — — 300			
Charges paid at Shipping, — — — 17			
Flem. *l.* 677			
The Exchange, at 40 *s.* Flem. *per l.* ſterling is — — — — — — — — — —	338	10	
6*th. Jacob Vanhove*, at *Amſterdam*, writes me, that *Jacob Vanſpooner*, hath inſured 600 *l.* flemiſh, upon my *Hollands* and *Cambricks*, in the *Texel* of *Amſterdam* to *Smyrna*. The ſame at 10 *per* Cent. is 60 *l.* flem. the Exchange at 40 *s.* flem. *per l.* ſterling, is — — —	30		
7*th.* Received Advice from *Abraham Davis* Factor at *Smyrna*, that he hath ſold to ſundry Perſons 122 Pieces of *Broad-Cloth*, I ſent him, the neat proceed of which is as appears by the Particulars in his Account, is 2421 *Dollars*, the Exchange, at 4 : 6 *d. per Dollar*, is —	544	14	6
8*th. Jacob Vanhove*, at *Amſterdam*, writes me of the 2*d.* Inſtant, *N. S.* That he received my 10 Bags of *Pepper*, and 50 Quarters of *Wheat*, conſigned to him from on Board the *Adventure*, *James Williams* Maſter, and that he had ſold my *Pepper* at 10 Stivers *per* ℔. amounting to 271 *l.* flem.			
Charges of Freight, Cuſtom, Commiſſion, *&c.* —— — — — — *l.* 6 : 8 : 4			
The neat proceed of his Account of Sales. *l.* 264 : 11 : 8. flem.			
The Exchange, at 36 *s.* 8 *d.* —— — ——	144	6	4

London, *Auguſt* 9, 1749.

	l.	s.	d.
Received Advice from *Jacob Vanhove*, at *Amſterdam*, that he hath ſold my 50 Quarters of *Wheat*, to *Andrew Vanhaſſen*, at *l.* 3 : 6 *per* Quarter, which is 165 *l.* flem.			
Deducted for his Commiſſion, and other Charges. — — — — — — *l.* 14			
So that the neat proceed, as *per* his Account of Sales, is — — — — — — — *l.* 151			
The Exchange, at 33 *s.* is ſterling. — — —	91	10	$3\frac{1}{2}$
10*th.* I have inſured to *James Eaton* 200 *l.* on the Ship *Golden Fleece*, *John Abney* Maſter, bound to *Jamaica*, at 4 Guineas *per* Cent. *Premium*, for which charge him. — — —	8	8	
11*th.* I have inſured 500 *l.* upon *Ginger*, that *James Gray* ſhipped from *Rotterdam* to *Morlaix*, in the *Edward* of *Amſterdam*, at 4 *per* Cent. — — — — — — — — —	20		
12*th.* *James Gray*, hath received Advice from *Rotterdam*, that the *Edward* of *Amſterdam* running A-ſhore, amongſt other Things thrown over Board to lighten the Ship, there was as much of his *Ginger* as amounted to a 100 *l.* the which I have agreed to make good. — — — — — — — — —	100		
13*th.* *Jacob Vanhove*, at *Amſterdam*, hath drawn by my Order, 333 $\frac{1}{3}$ *Dollars*, upon *Abraham Davis*, at *Smyrna*, his Bill being delivered to *Dyrick Vanhoven*, payable at *Uſance*, the Exchange, at 2 $\frac{1}{2}$ *Dollars*, *per l.* flem. makes 133 $\frac{1}{3}$ *l.* flem. The Exchange at *London* 35 $\frac{5}{9}$ flem. *per l.* ſterling, is — — — —	75		
14*th.* *Jacob Vanhove*, at *Amſterdam*, hath remitted unto me 170 *l.* flem. payable here at 10 Days after Sight by *Edward Zanchy*, for the Value delivered there to *Jacobus Vanſteenloe*, Exchange at 34 *s.* is — — — —	100		

London, *August* 15, 1749.

	l.	s.	d.
Jacob Vanhove, at *Amsterdam*, hath remitted to me *l.* 85 : 12 : 6 flem. payable here at Sight, by Sir *Richard Lee*, for the Value delivered there to *Jacobus Vansteenloe*, Exchange at 34 ½ is —— — — — — — — —	50		
16*th.* Received from *Jacob Vanhove*, at *Amsterdam*, by my Order, and for my Account, one Pack N°. 4. containing, 24 Pieces of *Holland Cloth*, each Piece 28 Ells flem. In all 672 Ells, at *s.* 5 : 4 ½, *per* Ell, is, — —— *l.* 180 : 12 : flem. The Exchange, at 34 ½, is ster. 104 : 15 : 2 ½ Paid Custom, Freight, *&c.* — 5 :	109	15	2½
17*th.* Received of Mr. *William Lewin*, and gave him a Bill of Exchange payable by *Abraham Davis*, Factor of *Smyrna*, upon my Account to *Aley Reys*, or Order, at double Usance. The Exchange at 4 *s.* 6 *d. per Dollar*, is 888 ⅔ *Dollars.*	200		
18th. Delivered to Mr. *Joseph York*, my Bill drawn upon *Abraham Davis*, at *Smyrna*, for my Account, 444 ⅔ *Dollars*, at 4 *s.* 6 *d. per Dollar*, payable there to *Effendi Reys*, or Order at Usance. The Value here to be received of Ditto *York*, is placed to Account, and is — — — —	100		
19*th.* Shipped on Board the *Abraham* of *London*, 8 Hhds of *French Wine.* — — *l.* 60 Consigned to *Abraham Johnson*, Factor at *Lisbon*, to be sold for my *Account.* Paid Charges thereon, till on Board. — *l.* 2	62		

London, *Auguſt* 20, 1749.

	l.	s.	d.
20*th.* Received Advice, that the *Abraham* of *London*, wherein I had ſhipped 8 Hhds of *French Wine*, was caſt away on the *Goodwin Sands*, and all my Wine loſt. — — —	62		
21*ſt.* Received from on Board the *Dolphin*, *Jacob Swart* Maſter, 1000 Reams of *Paper*, conſigned to me from *Pierre de Roche*, at *Roven*, to ſell for his Account, he allowing me 2 *per* Cent. on Sales for my Commiſſion.			
Paid Freight, Cuſtom, *&c.* — — — —	16	18	6
22*d.* Received from Mr. *William Lewin*, at *Exeter*, 70 *Says*, 120 *Perpetuanas*, 150 *Sempiternums* to ſell for his Account, and to make him Returns according to further Orders, my Commiſſion at 2 ½ *per* Cent.			
Paid Charges on the ſame. — — — —	6	14	5
23*d.* Sold			
Mr. *James Eaton*, for the Account of *Pierre de Roche*, at *Roven*.			
Paper, 500 Ream, at 5 *s.* 6 *d. per* Ream. —	137	10	
24*th.* Mr. *Iſaac Jones*, for the Account of *Pierre de Roche*, at *Roven*.			
Paper, 500 Ream, at 5 *s.* 10 *d. per* Ream. —	145	16	8
To pay in 6 Months, if ſooner, I am to allow him Diſcount, at 6 *per* Cent.			
25*th.* Cloſe the Account of *Paper*, for the Account of *Pierre de Roche*, at *Roven*, the whole being ſold, charging as followeth.			
For *Ware-houſe* Room and Diſburſtments. *l.* 0 : 16 : 6			
For my Commiſſion of *l.* 283 : 6 : 8. at 2 *per* Cent. — — — — 5 : 13 : 4	6	9	10

London, *Auguſt* 26, 1749. Received

	l.	*s.*	*d.*
An Order from Mr. *William Lewin*, at *Exeter*, to ſend his Wares to my Factor at *Smyrna*, to be ſold in Commiſſion for me, and accordingly I have ſhipped them on Board the *Matthew* of *London*, *James Ware* Maſter, and conſigned them to *Abraham Davis* at *Smyrna*. Paid Cuſtom and other Charges on them as *per* Particulars in the Book of Charges of Merchandize. — — — — — —	8	7	9
27*th*. *Pierre de Roche* has drawn upon me 100 *l*. ſterling *per* Bill, payable at Uſance, to *Philip Quane*, or order, which Bill I have accepted, and becomes due *Sept*. 27*th*. — — —	100		
28*th*. *Iſaac Jones*, to whom I ſold 500 Ream of *Paper*, for Account of *Pierre de Roche* at *Roven*, which by Agreement was to ſtand out 6 Months, if paid ſooner to allow him Diſcount at 6 *per* Cent. I have received of him in full. *l*. 141 : 11 : 2 Abated him. — — — — — 4 : 5 : 6	145	16	8
29*th*. *Pierre de Roche*, at *Roven*, hath ordered me to pay the Ballance of his *Account currant*, unto *William Bradſhaw*, ſo that I have paid to him. — — — — — — —	155	12	10
30*th*. Shipped on Board the *William* of *London*, *Thomas King* Commander, and conſigned to *Jacob Vanhove*, at *Amſterdam*, by his Order, and for his Account. *viz*. 28 *Broad-Cloths*, Worceſters, at 13 *l*. 364 : 0 : 0 40 Bags of *Hops*, neat, 170 : 2 : 6. at 43 *s*. — — — — — 366 : 13 : 9 Paid Cuſtom and other Charges. — 14 : 11 : 6	745	5	3

London, *August* 31, 1749. Bought of

	l.	s.	d.
Mr. *Abraham Lee*, for ready Money.			
Broad-Cloth, 20 Pieces, at 10 *l.* — — *l.* 200			
Drugget, 10 — — 6 — — 60			
Serges, 20 — — 5 — — 100			
The which I have ſhipped on Board the *Orange-Tree*, *James Thomas*, Maſter, and conſigned them to *Jacob Vanhove*, at *Amſterdam*, by his Order, and for his Account.			
Paid Cuſtom, &c. till on Board. — *l.* 17 : 18 : 7	377	18	9
Sept. 1*ſt.* Mr. *Arthur Maſon*, at 2 and 2 Months Credit, the following *Exeter* Wares, *viz.*			
Says, 10 at 4 *l.* — — — — — *l.* 40			
Perpetuanas, 20 — 4 : 10. — — — 90			
Sempiturnums, 20 — 4 : 15. — — — 95			
I have ſhipped them on Board the *Thomas* of *London*, *William Newton*, Maſter, and conſigned them to *Jacob Vanhove*, at *Amſterdam*, by his Order, and for his Account.			
Paid *Cuſtom*, &c. thereon. — — 12 : 10	237	10	
2*d.* Lady *Edwards*, hath inſured 300 *l.* upon Wares ſhipped on Board the *Matthew* of *London* for the Account of *William Lewin* of *Exeter*, from *London* to *Smyrna*, the ſame at 10 *per* Cent. is — — — — — — —	30		
I have paid in Part. — — — — *l.* 15			
The reſt to be paid on Advice of ſafe Arrival. 15	30		
3*d.* *Robert Dent*, hath inſured 200 *l.* upon *William Lewin's Exeter Wares*, in the *Matthew* of *London*, the ſame at 10 *per* Cent. is — —	20		
To be paid on Advice of ſafe Arrival.			
4*th.* Received Advice, from *Abraham Davis*, at *Smyrna*, that he has received the Wares, on Account of *William Lewin* of *Exeter*, and that he has ſold to *Mahomet Baſtion*, 64 *Says*, and 75 *Perpetuanas*, the neat Proceed of which Sale as appears by his Account, is 2330 *Dollars*.			
The Exchange, at 4 : 6 *per* Dollar. — — —	524	5	

London, *Sept.* 5, 1749.

	l.	*s.*	*d.*
Received Advice from *Abraham Davis*, at *Smyrna*, that he has ſold to *Randolph Mufti*, the remaining Wares for the Account of *William Lewin* at *Exeter*, viz.			
6 *Says*, 45 *Perpetuanas*, 150 *Sempiturnums*.			
The neat Proceed of which is 4133 Dollars.			
The Exchange at 4 : 6 *per* Dollar. — — —	929	18	6
6*th*. *Abraham Davis*, at *Smyrna*, adviſeth me, that he hath abated *Mahomet Baſtion* 50 Dollars, for Defects in Wares ſold him on Account of *William Lewin* at *Exeter*.			
The Exchange at 4 : 6 is — — — —	11	5	
7*th*. Received Advice from *Abraham Davis* at *Smyrna*, that according to my Order to him, and *William Lewin* at *Exeter*, his former Order to me, he has ſhipped on Board the *William* of *Briſtol*, *Moſes Adams*, Commander, one Bail of Silk, neat, 684 ℔. conſigned to Ditto *Lewin*. The ſame with all Charges till on Board, coſt — — — — —	436		
8*th*. Sent by *Samuel Adams* the Carrier, to Mr. *William Lewin* at *Exeter*, *per* his Order.			
Kirſeys, 300 Pieces, at 3 *l*. *per* Piece. — —	900		
9*th*. Cloſe the Account of Voyage to *Smyrna*, for the Account of *William Lewin* at *Exeter*.			
My Commiſſion of *l*. 1454 : 3 : 6. at 2 ½ *per* Cent. —— —— — — *l*. 36 : 7 : 0			
The neat Proceed. — — — 1341 : 9 : 4	1377	16	4
10*th*. Received from on Board the *William* of *London*, conſigned to me from *Abraham Davis*, at *Smyrna*, in Return for Wares ſold for the Account of *William Lewin* at *Exeter*, 300 Frails of *Raiſins*, which with the Charges till on Board, coſt 1253 Dollars.			
The Exchange at 4 : 6 *per* Dollar, is *l*. 281 : 18 : 6			
Paid Charges at the Receipt of them. 21 : 16 : 0	303	14	6

London, *Sept.* 11, 1749.

	l.	*s.*	*d.*
Abraham Davis at *Smyrna*, hath remitted to me 525 *l.* for the Account of *William Lewin* at *Exeter*, in Bills payable by ſundry Perſons, *viz.*			
One Bill of 1000 Dollars, payable by *Thomas Bunting* at Uſance, for Value paid there to *Joachim Ragotſki*.			
The Exchange, at 4:8 *per* Dollar, is *l.* 233:6:8			
Another Bill of 700 Dollars, payable by *Sam. Eaton*, at Uſance, for Value paid at *Smyrna* to *Matthew Kizerti*, Exchange D°. 116:13:4			
Another Bill of 750 Dollars, payable by *Thomas Laxon* at Uſance, for Value paid at *Smyrna*, to *Cham. Egerfield*, Exchange ditto. 175:0:0	525		
12*th.* Remitted to *William Lewin* of *Exeter*.		5	9 4
By a Bill drawn upon *John Edwards*, by *Jonathan Acton*, payable to ditto *Lewin*, or his Order upon Sight, for Value here paid to ditto *Acton*.			

13*th.* Bought of

Mr. Thomas Laxon.

200 Pieces of *Exeter Wares*, in Company between *Sam. Stinton* and myſelf, each ½ to be ſold for our Account.

viz.

40 *Says*, — at *l.* 3:10. — — —	*l.* 140	
60 *Sempiturnums*, 4:10. — — —	270	
100 *Perpetuanas*, 4: — — — —	400	810
I have paid him Caſh. — — — —	*l.* 210	
Am to pay him more in 10 Days. — —	300	
The reſt to be paid in 6 Months. — —	300	810

London, *Sept.* 14, 1749.

	l.	*s.*	*d.*
Delivered for Company Account, between *Sam. Stinton*, and my ſelf each ½, 61 Pieces of *Exeter* Wares, *viz.*			
36 *Says*, — at 4 *l.* — — — — *l.* 144:			
10 *Perpetuanas*, 5 — — — — — 50:			
15 *Sempiternums*, 5 : 10. — — — 82 : 10	276	10	
15th. Shipped On Board the *Thomas* of *London*, *William Land*, Commander, conſigned to *Edward Williams*, at *Rotterdam*, 261 Pieces of *Exeter* Wares, in Company between *Sam. Stinton*, and myſelf, each ½, to be ſold there for our Account.			
They coſt as *per* Account of *Exeter* Wares in Company. — — — — *l.* 1086 : 10			
Paid Cuſtom, and other Charges. — 13:	1099	10	
17th. Bought of Mr. *Andrew Thomas*, for ready Money, 36 Pieces of *Kirſeys*, viz.			
10 *Hampſhires*, at 3 *l.* — — — *l.* 30:			
12 *Northerns*, — 1 : 12. — — — 19 : 4			
14 *Devonſhires*, — 2 : 10. — — — 35:	84	4	
I have ſhipped them on Board the *Mary* of *London*, Capt. *George Minſhaw*, conſigned to *Edward Williams* of *Rotterdam*, to be ſold for Company Account, between *Sam. Stinton*, and me each ½.			
Paid Charges at ſhipping, as *per* Particulars in the Book of Charges of Merch. *l.* 2 : 10	2	10	

London, *Sept.* 17, 1749. Bought of

	l.	s.	d.
Edward Quaine, 70 Pieces of *Exeter Wares*, for Company Account, between *Sam. Stinton* and me, each ½, *viz.*			
20 *Says*, — at *l.* 3 : 5 — — — *l.* 65			
20 *Sempiturnums*, 4 : 10. — — — — 90			
30 *Perpetuanas*, 4 : — — — — — 120	275		
I have paid him in Part.— — — — *l.* 75			
The reſt to ſtand out 2 Months. . — — 200	275		
I have ſhipped them on Board the *Lewis* of *France*, *Theophilus Verax*, Maſter, conſigned to *Edward Williams*, at *Rotterdam*, to be ſold for our Account.			
Paid Charges at ſhipping. — — — —	3	6	
18*th.* *Jacob Vanhove*, at *Amſterdam*, writes me, that according to my Order of the 1*ſt* Inſtant he hath ſhipped on Board the *John* and *William* of *London*, *Edward Buckle*, Maſter, conſigned to *Edward Williams*, at *Rotterdam*, for Company Account, between *Sam. Stinton* and myſelf, each ½, 40 Pieces of *Holland Cloth*. The which with the Charges of ſhipping as *per* his Account, coſt — — — —	130	14	6
19*th.* *Edward Williams*, at *Rotterdam*, adviſeth, that he has ſold to *James Vanheſketh*, 100 Pieces of *Exeter* Wares, in Company between *Sam. Stinton* and me, each ½, the neat Proceed of which, as *per* his Account, is 2355 5/9 Dollars.			
The Exchange, at 4 : 6. *per* Dollar. — —	530		
20*th.* Edward Williams.			
At *Rotterdam*, adviſeth, that he has ſold to *Jacob Evelin*, 170 Pieces of *Exeter* Wares, in Company, between *Sam. Stinton* and me, each ½, the neat Proceed of which, as by his Account, is 3932 Dollars.			
The Exchange, at 4 : 6 is — — — —	884	14	

London, *Sept.* 21, 1749.

	l.	s.	d.
Gave			
To Lady *Edwards*, an Aſſignment upon *Sam. Stinton*, for 300 *l.* being in Part of his Share on *Exeter* Wares, in Company between me and him, each ½. — — — — — — —	300		
22*d.* Edward Williams,			
At *Rotterdam*, adviſeth, that he hath abated *James Vanheſketh*, 20 Dollars for Defects in *Exeter* Wares ſold him for Account of Company, between *Sam. Stinton* and me, each ½.			
The Exchange at 4 : 6 *per Dollar*, is — —	4	10	
23*d.* Edward Williams,			
At *Rotterdam*, hath remitted to me *l.* 463 : 15 flemiſh, in return for Wares ſold for Account of Company, between *Sam. Stinton* and me, each ½, by a Bill on Sir *Sam. Haſtings*, payable at Sight.			
The Exchange at 35 *s.* flem. is as I have received. — — — — — — — — —	265		
24*th.* Edward Williams.			
At *Rotterdam*, hath remitted unto me 2264 *Dollars*, in Return for Wares ſold for Company Account, between *Sam. Stinton* and me, each ½, by a Bill on Mr. *John Owen*, payable at Uſance, for Value paid there to *Dyrick Munſter*.			
The Exchange at 4 : 6 is — — — — —	509	8	
25th. Received			
From on Board the *Grey-Hound* of *Roterdam*, *Jacob Vanhove*, Maſter, 60 Pieces of *Canvaſs* conſigned to me by *Edward Williams*, in Return for Company Account, between *Sam. Stinton*, and me, each ½, the ſame with all Charges as *per* his Account, coſt 680 Dollars.			
The Exchange at 4 : 6. — — *l.* 155 :			
Paid Cuſtom, Freight, *&c.*. — 6 : 5 : 4	161	5	4

London, *Sept.* 26, 1749. Bought of

	l.	*s.*	*d.*
Mr. *Andrew Hook*, for ready Money.			
⅛ Part of the *Ship Succeſs.* — — — —	95		
27th. Walter Hook,			
Maſter of the *Ship Succeſs*, brought in an Account of a Voyage to *Malaga*, by which it appears, all Charges being deducted, and Neceſſaries furniſhed towards a new Voyage, that there is coming to the Owners 220 *l.*			
My ¼ Part is — — — — — — — —	55		
28th. Edward Williams,			
At *Rotterdam*, adviſeth, that he has ſold to *Jacob Vanſpooner* 97 Pieces of *Exeter* Wares, and 40 *Holland Cloths*, in *Company*, between *Sam. Stinton* and me, each ½, the neat Proceed of which, as appears by his Account of Sales, is 2786 ⅞ Dollars.			
The Exchange at 4 : 6 *per Dollar*, is — —	627		11¼
29th Cloſe			
The Account of Voyage to *Rotterdam*, conſigned to *Edward Williams*, in *Company*, between *Sam. Stinton* and me, each ½, the whole being ſold, charging for my *Commiſſion* of *l.* 2041 : 14 : 11 ¼, at 2 ½ *per Cent.*	51	0	10¼

The End of the WASTE-BOOK.

THE JOURNAL.

Laus Deo, London, *July* 1, 1749.

Sundry Accounts. Dr.				
To Stock *l.* 7682 : 9 : 6.		*l.*	*s.*	*d.*
	viz.			
Cash now by me. — — —	*l.* 5659 : 10 : 6			
Canary, 10 Pipes, at *l.* 27. — —	270 :			
French Wine, 16 Hhds. 7 : 10. —	120 :			
Tobacco, 70 Hhds. neat 28500 lb. 8 *d.*	950 :			
Sugar, 15 Chests, neat, Hun. 84 : 2 at 1 : 2 : 0. — — — — — —	92 : 19			
Ship Success, ½ Part, cost me —	190 :			
Wheat, 160 Quarters. 1 : 10 —	240 :			
John Adams, — — — —	60			
William Baker, — — — —	100 :	7682	9	6
Stock Dr.				
To *sundry Accounts*, *l.* 284 : 10.				
	viz.			
To *Andrew Collins*, — — —	*l.* 139 : 10			
To *Robert Dent*, — — — —	50 :			
To *James Eaton*, — — — —	80 :			
To *James Gray*, — — — —	15 :	284	10	
2*d.* French Wine. Dr.				
To *Henry Good*, 128 *l.* for 16 Hhds. bought of him, at 8 *l. per* Hhd. — — — — —		128		

London, *July* 3, 1749

		l.	l.	d.
	Sundry Accounts. Dr.			
To *Andrew Collins* l. 725 for Wares bought of him, *viz.*				
Holland Cloth, 120 Pieces, at 5 *l.* — *l.* 600				
Paper, 500 Ream, at 5 *s.* — — — 125		725		
4*th.*	Paper. Dr.			
To *Cash* 75 *l.* paid *James Lewis*, for 300 Ream bought of him, at 5 *s. per* Ream. — —		75		
5*th.*	Sundry Accounts. Dr.			
To *Cash* *l.* 1080. paid *William Davis*, for				
Canary, 30 Pipes, at 27 *l.* — — *l.* 810				
Wheat, 100 Quarters, 1 : 10. — 150				
Holland Cloth, 24 Pieces, 5. — — — 120		1080		
6*th.*	Holland Cloth. Dr.			
To *sundry Accounts* *l.* 120 for 20 Pieces, bought of *Thomas Sutton*, at 6 *l. per* Piece, *viz.*				
To *Cash* paid ditto *Sutton* in Part. — *l.* 60				
To *Thomas Sutton* payable in three Months. 60		120		
	Exeter Wares. Dr.			
To *Cash* 400 *l.* paid Sir *Sam. Edwards* and Comp. for 100 Pieces, bought of them, at 4 *l. per* Piece. — — — —		400		
7*th.*	French Wine. Dr.			
To *Canary* 60 *l.* for 8 Hhds. at *l.* 7 : 10 *per* Hhd. in Barter for 2 Pipes, at 30 *l. per* Pipe. — — — — — — — —		60		
8th.	Broad-Cloth. Dr.			
To *sundry Accounts*, *l.* 160 : 5. for 20 Pieces, bought of *Jere. Raynes*, at 8 : 0 : 3 *per* Piece.	*viz.*			
To *French Wine*, 6 Hhds. at 10 *l.* — *l.* 48 :				
To *Wheat*, 10 Quarters, at 34 *s.* — 17 :				
To *Tobacco*, 6 Hhds. neat, 2540 lb. at 9 *d.* 95 : 5		160	5	

London, *July* 8, 1749.

		l.	s.	d.
	Hops. Dr.			
	To *Cash* 25 *l.* for Hun. 12 : 2. bought of *William Good*, at 40 *s.* — — — — — —	25		
9th.	**Tobacco.** Dr.			
	To *sundry Accounts*, *l.* 72 : 6. for 4 Hhds bought of *Thomas Peisley*, neat 2892 ℔. at 6 *d. per* ℔. *viz.*			
	N° 1 weighing Neat, 784 ℔.			
	2 — — — 656			
	3 — — — 720			
	4 — — — 732			
	To Cash paid ditto *Peisly* in Part. — *l.* 30 : 6			
	To *Hops* delivered him, 20 Hun. at *l.* 2 : 2 42 :	72	6	
	Kirseys. Dr.			
	To *Cash* 750 *l.* paid *Edmond Scott*, for 300 Pieces, bought of him, at *l.* 2 : 10. *per* Piece. — — — — —	750		
10th.	**Sundry Accounts.** Dr.			
	To *Sugar l.* 104 : 17 for 15 Chests, neat, Hun. 84 : 2. sold *Humphrey Lee*, at *l.* 1 : 4 : 9 $\frac{4}{5}$ *per* Hun. *viz.*			
	Cash received of ditto *Lee*, in Part. *l.* 54 : 17			
	Hops, 6 Bags, neat, 25 Hun. received of Ditto *Lee* at 40 *s.* — — — — — — 50	104	17	
11th.	**Joseph Newton.** Dr.			
	To *Broad Cloth*, 170 *l.* for 20 Pieces, sold him at *l.* 8 : 10 *per* Piece. — — — — —	170		
	Cambrick. Dr.			
	To *Cash* 120 *l.* paid *Thomas Wells*, for 30 Pieces bought of him, at 4 *l. per* Piece. — — —	120		
	French Brandy. Dr.			
	To *Holland Cloth*, 600 *l.* for 20 Tun, at 30 *l. per* Tun, received in Barter for 120 Pieces, at 5 *l. per* Piece. — — — —	600		

London, *July* 12, 1749.

Thomas Laxon. Dr.			
To *ſundry Accounts* 228 *l.* for Wares ſold him, viz.	*l.*	*s.*	*d.*
To *Canary*, 6 Pipes, at 30 *l.* — — *l.* 180			
To *French Wine*, 6 Hhds. 8 — — — 48	228		
James Eaton. Dr.			
To *Canary*, 120 *l.* for 4 Pipes, at 30 *l. per* Pipe. — — — — — — — —	120		
13*th*. Caſh. Dr			
To *Canary* 390 *l.* for 13 Pipes, at 30 *l. per* Pipe. — — — — — — — —	390		
Kirſeys. Dr.			
To *ſundry Accounts*, *l.* 758 : 10. for 360 Pieces bought of *Thomas Laxon*, viz.			
To *Caſh* paid ditto *Laxon* in Part. *l.* 200 :			
To Sir *Sam. Edwards* and Comp. *per* Aſſignation. — — — — — 100 :			
To *Thomas Laxon*. — — — — 458 : 10	758	10	
14th. Caſh. Dr.			
To *ſundry Accounts*, 434 *l.* for Wares ſold Mr. *Andrew Thompſon*, viz.			
To *Wheat*, 100 Quarters, at 40 *s.* — *l.* 200			
To *Holland Cloth*, 24 Pieces, at 6 *l.* — 144			
To *Paper*, 300 Reams, at 6 *s.* —— — 90	434		
Broad Cloth. Dr.			
To *Caſh* 240 *l.* paid *James Ragles*, for 30 Pieces bought of him, at 8 *l. per* Piece. — — —	240		
Sundry Accounts. Dr.			
To *Cambrick*, 60 *l.* for 20 Pieces, ſold *Robert Dent*, at 3 *l. per* Piece, *viz.*			
Caſh received of ditto *Dent* in Part. — *l.* 30			
Robert Dent, for the reſt, at 2 Months. — 30	60		

London, *July* 16, 1749.

Sundry Accounts. Dr.			
To *ſundry Accounts*, *l.* 211 : 5. for Wares ſold Mr. *James Gray*, viz.	*l.*	*s.*	*d.*
Caſh received of ditto *Gray* in Part. *l.* 100 :			
James Gray, payable *Auguſt* 29. — 111 : 5	211	5	
To *Hops*, 3 Bags, neat, Hun. 12 : 2.			
at 42 *s.* — — — — — *l.* 26 : 5			
To *Canvaſs*, 20 Pieces, at 4 *l.* —— 80 :			
To *Brandy*, 3 Tun, at 35 *l.* — — 105 :	211	5	
17*th.* Caſh. Dr.			
To *John Adams* 60 *l.* received of him. — —	60		
18*th.* Joſeph Newton Dr.			
To Caſh 100 *l.* paid him. — — — —	100		
19*th.* Caſh. Dr.			
To Sir *Sam. Edwards* and Comp. 100 *l.* received of Mr. *Edward True*, *per* Aſſignation.	100		
20*th.* Iſaac Jones. Dr.			
To Caſh, *l.* 36 : 2 : 9. paid *William Jacobs*, a Bill drawn upon me *per* ditto *Jones*.	36	2	9
21*ſt.* Henry Good. Dr.			
To *Thomas Bunting*, 100 *l.* *per* my Aſſignation.	100		
22*d.* Canvaſs. Dr.			
To *ſundry Accounts*, 200 *l.* for 100 Pieces bought of *Iſaac Jones*, at 2 *l.* *per* Piece, *viz.*			
To Caſh paid *Iſaac Jones* in Part. — *l.* 100			
To *French Brandy*, 1 Tun delivered him. 40			
To *Thomas Sutton*, *per* my Aſſignation. — 30			
To *Iſaac Jones*, for the Reſidue. — — 30	200		
23*d* Sundry Accounts. Dr.			
To *Kirſeys*, 300 *l.* for 100 Pieces, ſold *William Oliver*, at 3 *l.* *per* Piece, *viz.*			
Caſh received of ditto *Oliver* in part. *l.* 100			
Thomas Laxon, *per* ditto *Oliver*'s Aſſignment. 100			
William Oliver to ſtand out 4 Months. — 100	300		

London, *July* 24, 1749.

		l.	s.	d.
Sundry Accounts. Dr.				
To *William Baker*, 100 *l. viz.*				
Cash received of him in full. — — —	*l.* 95			
Profit and *Loss*, abated him. — — —	5	100		
25*th.* Sundry Accounts. Dr.				
To *James Eaton*, 40 *l.* viz.				
Cash received of the Commissioners.	*l.* 26:7:8			
Profit and *Loss*, lost by him. —	13:12:4	40		
26*th.* Henry Good. Dr.				
To *sundry Accounts*, 28 *l. viz.*				
To Cash paid him in full. — — —	*l.* 16: 6:5			
To *Profit* and *Loss*, abated me. —	11:13:7	28		
27*th.* John Owen. Dr.				
To *sundry Accounts*, 103 *l. viz.*				
To Cash lent him at Interest. — —	*l.* 100			
To *Profit* and *Loss*, for 6 Months Interest.	3	103		
28*th.* Sundry Accounts. Dr.				
To *Philip Quane*, 205 *l. viz.*				
Cash borrowed of him, at Interest. —	*l.* 200			
Profit and *Loss*, for 6 Months Interest. —	5	205		
29*th.* Profit and Loss. Dr.				
To Cash 5 *l.* paid *Philip Quane* 6 Months Interest of 200 *l*, at 5 *per* Cent. — — —		5		
30*th.* Cash. Dr.				
To *Profit* and *Loss*, 3 *l.* received of Mr. *Owen* 6 Months Interest of 100 *l.* at 6 *per* Cent.		3		
31*st.* Broad-Cloth. Dr.				
To *Arthur Mason*, 373 *l.* for 142 Pieces bought of him. — — — — — — —		373		

London, *July* 31, 1749.

Hops. Dr.	*l.*	*s.*	*d.*
To *John Owen*, *l.* 358 : 3 : 3 for 40 Bags, neat Hun. 170 : 2 : 6 bought of him, at 42 *s. per* Hun. — — — — — —	358	3	3
Auguſt 1*ſt*. Voyage to Smyrna.			
Conſigned to *Abraham Davis*. Dr.			
To *ſundry Accounts*, *l.* 462 : 10 for 122 Pieces of *Broad-Cloth*, ſhipped in the *William* and *Mary* of *London*, *John Lee*, Maſter, *viz.*			
To *Broad-Cloth*, 122 Pieces, coſt, *l.* 452 : 10			
To Caſh paid, Cuſtom, *&c.* thereon. 10 :	462	10	
2*d*. Voyage to Amſterdam.			
Conſigned to *Jacob Vanhove*. Dr.			
To Caſh, 310 *l.* for 150 ℔. of *Cochineal*, bought of *Abraham Dunmore*, at 40 *s. per* ℔. — — — — — — *l.* 300			
I have ſhipped the ſame on Board the *Princeſs Anne* of *London*, *John Acton*, Commander.			
Paid Charges till on Board, — — — 10	310		
3*d*. Voyage to Amſterdam.			
Conſigned to *Jacob Vanhove*. Dr.			
To *ſundry Acocunts*, *l.* 215 : 7 : 10 for Wares ſhipped in the *Adventure*, *James Williams*, Maſter, to be ſold for my Account, *viz.*			
To *James Gray*, for *Pepper* 10 Bags, neat, 3252 ℔. at 10 *d. per* ℔. *l.* 135 : 10 :			
To *Wheat*, 50 Quarters, at 30 *s.* 75 :			
To Caſh paid, Charges at ſhipping. 4 : 17 : 10	215	7	10
4*th*. Voyage to Smyrna.			
Conſigned to *Abraham Davis*. Dr.			
To *John Adams*, 18 *l.* for his Inſurance of 300 *l.* upon *Broad-Cloth*, ſhipped in the *William* and *Mary* of *London*, at 6 *per* Cent. to pay upon Advice of ſafe Arrival. — — —	18		

	l.	s.	d.
Voyage to Smyrna.			
Consigned to *Abraham Davis* Dr.			
To *Jacob Vanhove*, at *Amsterdam*, *my Account current*, *l.* 338 : 10. for Wares shipped by ditto *Vanhove* in the *Texel* of *Amsterdam*, and consigned to ditto *Davis*, to be sold for my Account, *viz.*			
Holland Cloth, 40 Pieces.			
Cambrick, 50 Pieces.			
The which, with all Charges, as *per* Invoice cost. — — — — — — — — —	338	10	
6th. Voyage to Smyrna.			
Consigned to *Abraham Davis.* Dr.			
To *Jacob Vanhove* at *Amsterdam*, *my Account current*, 30*l.* for the Insurance of 600 *l.* flem. by *Jacob Vanspooner*, upon my *Hollands* and *Cambricks* in the *Texel* of *Amsterdam* to *Smyrna*. The same at 10 *per* Cent. is 60 *l.* flem.			
The Exchange at 40 *s.* is — — — — —	30		
7th. Abraham Davis, at Smyrna.			
My Account current. Dr.			
To *Voyage to Smyrna*, consigned to ditto *Davis* *l.* 544 : 14 : 6. for the neat Proceed of 122 *Broad-Cloths*, sold by him to sundry Persons.	544	14	6
8th. Jacob Vanhove, at Amsterdam.			
My Account current. Dr.			
To *Voyage to Amsterdam*, consigned to ditto *Vanhove*, *l.* 144 : 6 : 4. for the neat Proceed of *Pepper* 3252 lb. sold by him for my Account. — — — — — — — — —	144	6	4
9th. Jacob Vanhove at Amsterdam.			
My Account current. Dr.			
To *Voyage to Amsterdam*, consigned to ditto *Vanhove*, *l.* 91 : 10 : 3 ½. for the neat Proceed of 50 Quarters of *Wheat*, sold to *Andrew Vanhassen.* — — — — — — —	91	10	3½

London, *Auguſt* 10, 1749.

		l.	s.	d.
	James Eaton. Dr.			
To *Profit* and *Loſs*, *l.* 8 : 8. for my Inſurance of 200 *l.* on the *Golden Fleece*, *John Abney*, Maſter, bound for *Jamaica*, at *l.* 4 : 4. *per* Cent. — — — — — — — —		8	8	
11*th.*	James Gray. Dr.			
To *Profit* and *Loſs*, 20 *l.* for my Inſurance of 500 *l.* upon his *Ginger*, ſhipped in the *Edward* of *Rotterdam*, from *Rotterdam* to *Morlaix*, at 4 *per* Cent. — — — — — — —		20		
12*th.*	Profit and Loſs. Dr.			
To *James Gray*, 100 *l.* for *Ginger* thrown over Board, which I had inſured. — — — —		100		
13*th.*	Jacob Vanhove, at Amſterdam.			
	My Account currant. Dr.			
To *Abraham Davis*, at *Smyrna*, *my Account currant* 75 *l.* drawn upon ditto *Davis*, by ditto *Vanhove*, according to my Order. — — —		75		
14*th.*	Edward Zanchy. Dr.			
To *Jacob Vanhove*, at *Amſterdam*, *my Account currant* 100 *l.* remitted to me *per* Bill on ditto *Zanchy* by ditto *Vanhove*. — — — —		100		
15*th.*	Caſh. Dr.			
To *Jacob Vanhove* at *Amſterdam*, *my Account currant* 50 *l.* remitted to me by a Bill payable on Sight, which I have received. — — —		50		
16*th.*	Holland Cloth. Dr.			
To *ſundry Accounts*, *l.* 109 : 15 2 ½. for 1 Pack containing 24 Pieces, ſent me by *Jacob Vanhove* at *Amſterdam*, viz.				
To *Jacob Vanhove*, at *Amſterdam*, *my Account currant*. — — — — *l.* 104 : 15 : 2 ½				
To Caſh paid Freight, Cuſtom, *&c.* 5 :		109	15	2½

London, *Auguſt* 17, 1749.

	l.	s.	d.
Caſh. Dr.			
To *Abraham Davis*, at *Smyrna*, *my Account currant* 200 *l.* received of *William Lewin*, and gave him a Bill upon ditto *Davis* for the ſame. — — — — — — — — —	200		
18*th.* Joſeph York. Dr.			
To *Abraham Davis* at *Smyrna*, *my Account currant* 100 *l.* for my Bill drawn upon ditto *Davis*, and delivered to ditto *York*. — —	100		
19*th.* Voyage to Liſbon.			
Conſigned to *Abraham Johnſon*. Dr.			
To *ſundry Accounts*, 62 *l.* for 8 Hhds of *French Wine*, ſhipped in the *Abraham* of *London*, Capt. *Thomas Wells*, and conſigned to ditto *Johnſon*, viz.			
To *French Wine*, 8 Hhds. — — — *l.* 60			
To Caſh paid Charges till on Board. — — 2	62		
20*th.* Profit and Loſs. Dr.			
To Voyage to *Liſbon*, conſigned to *Abraham Johnſon* 62 *l.* loſt by the *Abraham* of *London*, caſt away on the *Goodwin Sands*. — —	62		
21*ſt.* Pierre de Roche, at Roven.			
His Account of *Paper*. Dr.			
To Caſh *l.* 16 : 18 : 6. paid for Freight, Cuſtom, *&c.* upon 1000 Reams received from the *Dolphin*. — — — — — — —	16	18	6
22*d.* William Lewin, at Exeter.			
His Account of *Wares*. Dr.			
To Caſh *l.* 6 : 14 : 5. paid upon 70 *Says*, 120 *Perpetuanas*, 150 *Sempiternums* received from him. — — — — — —	6	14	5
23*d.* James Eaton. Dr.			
To *Pierre de Roche* at *Roven*, his Account of *Paper*, *l.* 137 : 10 for 500 Reams ſold him, at 5 *s.* 6 *d.* — — — — — — —	137	10	

London, *August* 24, 1749.

	l.	s.	d.
Iſaac Jones. Dr:			
To *Pierre de Roche*, at *Roven*, his Account of *Paper* *l.* 145 : 16 : 8 for 500 Ream ſold him at 5 : 10 *s.* — — — — — — — —	145	16	8
25th. Pierre de Roche, at Roven.			
His Account of *Paper*. Dr.			
To *ſundry Accounts*, *l.* 266 : 8 : 2. for cloſing the ſaid Account.			
To Caſh paid after Charges. — *l.* 0 : 16 : 6			
To *Profit* and *Loſs* for my Commiſſion. 5 : 13 : 4			
To his Account currant, for the neat Proceed. — — — — — 259 : 18 : 4	266	8	2
26th. Voyage to Smyrna.			
For Account of *William Lewin*, at *Exeter*. Dr.			
To *ſundry Accounts*, *l.* 15 : 2 : 2. for his Wares ſhipped in the *Matthew* of *London*, and conſigned to *Abraham Davis*, to be ſold for my Account, *viz.*			
To *William Lewin* his Account of Wares. *l.* 6 : 14 : 5			
To Caſh paid Charges till on Board. 8 : 7 : 9	15	2	2
27th. Pierre de Roche at Roven.			
His Account currant. Dr.			
To *Phillip Quane*, 100 *l.* for his Bill drawn upon me, payable to ditto *Quane*, accepted.	100		
28th. Sundry Accounts. Dr.			
To *Iſaac Jones*, *l.* 145 : 16 : 8. *viz.*			
Pierre de Roche, his Account currant abated.			
Ditto *Jones*. — — — — — *l.* 4 : 5 : 6			
Caſh received of ditto *Jones*. — 141 : 11 : 2	145	16	8
29th. Pierre de Roche, at Roven.			
His Account currant. Dr.			
To Caſh *l.* 155 : 12 : 10. paid *William Bradſhaw*. — — — — — — — —	155	12	10

London, *Auguſt* 30, 1749.

	l.	s.	d.
Jacob Vanhove at Amſterdam.			
His Account currant. Dr.			
To *ſundry Accounts*, *l.* 745 : 5 : 3 for Wares ſhipped by his Order, and for his Account, *viz.*			
To *Broad-Cloth*, 28 Pieces, at 13 *l.* *l.* 364 : 0 : 0			
To *Hops*, 40 Bags, neat Hun. 170 : 2 : 6 at 43 *s.* — — — 366 : 13 : 9			
To Caſh paid Charges till on Board, 14 : 11 : 6	745	5	3
31*ſt*, Jacob Vanhove, at Amſterdam.			
His Account currant. Dr.			
To Caſh, *l.* 377 : 18 : 9. paid for Wares ſhipped by his Order, and for his Account.	377	18	9
Sept. 1*ſt*. Jacob Vanhove at Amſterdam.			
His Account currant. Dr.			
To *ſundry Accounts*, *l.* 237 : 10. for Wares bought by his Order, and ſhipped for his Account, *viz.*			
To *Arthur Maſon*. — — — *l.* 225 :			
To Caſh paid, Cuſtom, *&c.* — — 12 : 10	237	10	
2*d*. Voyage to Smyrna.			
For Account of *William Lewin*. Dr.			
To *ſundry Accounts* 30 *l.* for Inſurance on his Wares, *viz.*			
To Caſh paid Lady *Edwards* in Part. *l.* 15			
To Lady *Edwards*, payable at ſafe Arrival. 15	30		
3*d*. Voyage to Smyrna.			
For Account of *William Lewin* at *Exeter*. Dr.			
To *Robert Dent*, 20 *l.* for Inſurance on his Wares, and to be paid on Advice of ſafe Arrival. — — — — — — — —	20		

	l.	*s.*	*d.*
Abraham Davis, at Smyrna.			
For Account of *William Lewin.* Dr.			
To Voyage to *Smyrna*, for the Account of ditto *Lewin*, *l.* 524 : 5. the neat Proceed of 64 *Says.* and 75 *Perpetuanas*, ſold to *Mahomet Baſtion.* — — — — — — —	524	5	
5*th.* Abraham Davis, at Smyrna.			
For Account of *William Lewin.* Dr.			
To Voyage to *Smyrna*, for Account of *William Lewin. l.* 929 : 18 : 6. the neat Proceed of 6 *Says*, 45 *Perpetuanas*, 150 *Sempiturnums*, ſold by him. — — — — — —	929	18	6
6*th.* Voyage to Smyrna.			
For Account of *William Lewin.* Dr.			
To *Abraham Davis*, at *Smyrna*, for Account of ditto *Lewin*, *l.* 11 : 5. abated *Mahomet Baſton*, for Defects in the Wares, ſold him on the Account of ditto *Lewin.* — — — —	11	5	
7*th.* William Lewin.			
His Account currant. Dr.			
To *Abraham Davis*, at *Smyrna*, for Account of ditto *Lewin* 436 *l.* for a Bale of *Silk*, neat, 684 ℔.			
Shipped by ditto *Davis*, and conſigned to ditto *Lewin*, *per* his Order. — — — — —	436		
8*th.* William Lewin.			
His Account currant. Dr.			
To *Kirſeys*, 900 *l.* for 300 Pieces, at 3 *l.* —	900		
9*th.* Voyage to Smyrna.			
For Account of *William Lewin.* Dr.			
To *ſundry Accounts*, *l.* 1377 : 16 : 4. *viz.*			
To *Profit* and *Loſs*, for my Commiſſion. — — — — — — *l.* 36 : 7 : 0			
To *William Lewin*, his Account currant. — — — — — 1341 : 9 : 4	1377	16	4

London, *Sept.* 10, 1749.

	l.	s.	d.
Raiſins. Dr.			
To *ſundry Accounts*, *l.* 303 : 14 : 6 received from *Abraham Davis* at *Smyrna*, in return for Wares ſold for Account of *William Lewin* at *Exeter*, viz.			
To *Abraham Davis*, for Account of *William Lewin* — — — — *l.* 281 : 18 : 6			
To Caſh paid Charges thereon. —. 21 : 16 : 0	303	14	6
11*th.* Sundry Accounts. Dr.			
To *Abraham Davis* at *Smyrna*, for Account of *William Lewin*, at *Exeter*, 525 *l.* remitted to me by Bills for Wares ſold on ditto *Lewin*'s Account, *viz.*			
Thomas Bunting, payable at Uſance. *l.* 233 : 6 : 8			
James Eaton, ditto. — — — 116 : 13 : 4			
Thomas Laxon, ditto. — — — 175	525		
12*th.* William Lewin Dr.			
His Account currant. Dr			
To Caſh, *l.* 5 : 9 : 4 paid to *Jonathan Acton*, and remitted to ditto *Lewin*, by a Bill upon *John Edwards*, payable at Sight. — — —	5	9	4
13*th.* Exeter Wares in Company.			
Between *Sam. Stinton* and me, each ½. Dr.			
To *ſundry Accounts*, 810 *l.* for 200 Pieces bought of *Thomas Laxon*, viz.			
To Caſh paid ditto *Laxon* in Part. — *l.* 210			
To *Thomas Laxon*, the Reſidue. — — 600	810		
Samuel Stinton.			
His Account currant. Dr.			
To ditto *Stinton*, his Account by me in Company. — — — — — — — *l.* 405			
For his ½ Share of the aforeſaid Wares.	405		

London, *Sept.* 14, 1749.

	l.	*s.*	*d.*
Exeter Wares in Company.			
Between *Sam. Stinton* and me, each ½. Dr.			
To *Exeter* Wares, *l.* 276 : 10 for 61 Pieces, delivered for our Account of Company. —	276	10	
Samuel Stinton.			
His Account currant. Dr.			
To ditto *Stinton*, his Account by me in Company. —— —— —— —— *l.* 138 : 5			
For his ½ Share of the aforesaid Wares delivered for Account of Company. —— ——	138	5	
15th. Voyage to Rotterdam.			
Consigned to *Edward Williams*, in Company between *Sam. Stinton* and me, each ½. Dr.			
To sundry *Accounts*, *l.* 1099 : 10 for 261 Pieces of *Exeter* Wares in Company, shipped in the *Thomas* of *London*, viz.			
To *Exeter* Wares in Company, between *Sam. Stinton* and me, ½, — — — *l.* 1086 : 10			
To Cash paid, Custom, *&c.* — — 13 :	1099	10	
Samuel Stinton.			
His Acconnt currant. Dr.			
To ditto *Stinton*, his Account by me in Company. —— —— —— — *l.* 6 : 10			
For his ½ Share of the Charge in shipping the aforesaid Wares. — — — — — —	6	10	
16th. Voyage to Rotterdam.			
Consigned to *Edward Williams* in Company, between *Sam. Stinton* and me ½. Dr.			
To Cash, *l.* 86 : 14 paid for 36 *Kirseys*, and shipping them in the *Matthew* of *London*, *George Minshaw*, Master. — — — —	86	14	
Samuel Stinton.			
His Account currant. Dr.			
To ditto *Stinton*, his Account by me in Company. — — — — — — *l.* 43 : 7			
For his ½ Share of the said *Kirseys*. — — —	43	7	

London, *Sept.* 17, 1749.

Voyage to Rotterdam.			
Conſigned to *Edward Williams* in Company between *Sam. Stinton* and me ½. Dr.	*l.*	*s.*	*d.*
To *ſundry Accounts*, *l.* 278 : 6 for 70 Pieces of *Exeter* Wares, bought of *Edward Quane*, and ſhipped on Board the *Lewis* of *France*, *Theo. Verax*, Maſter, *viz.*			
To Caſh. —— —— — —. *l.* 78 : 6			
Paid *Edward Quane* in Part 75 : 0			
Charges at Shipping. — — 3 : 6			
To *Edward Quane*, payable in 2 Months. 200	278	6	
Samuel Stinton.			
His Account currant. Dr.			
To ditto *Stinton*, his Account by me in Company. — — — — — — *l.* 139 : 3			
For his ½ Share of the aforeſaid Wares. — —	139	3	
18*th.* Voyage to Rotterdam.			
Conſigned to *Edward Williams* in Company, between *Sam. Stinton* and me ½. Dr.			
To *Jacob Vanhove* at *Amſterdam*, my Account currant. *l.* 130 : 14 : 6 for 40 Pieces of *Holland Cloth*, ſhipped by my Order for Account of Company, in the *John* and *William* of *London*.	130	14	6
Samuel Stinton			
His Account currant. Dr.			
To ditto *Stinton*, his Account by me in Company. — — — — — *l.* 65 : 7 : 3			
For his ½ Share of the ſaid *Hollands*, ſhipped as aforeſaid. — — — — — — —	65	7	3
19*th.* Edward Williams, at Rotterdam.			
For Account of Company, between *Sam. Stinton* and me ½. Our Account currant. Dr.			
To Voyage to *Rotterdam* for Account of Company, between *Sam. Stinton* and me ½, *l.* 530 for 100 Pieces of *Exeter* Wares ſold *James Vanheſketh*, on our Account. — — — —	530		

London, *Sept.* 20, 1749.

	l.	*s.*	*d.*
Edward Williams, at Rotterdam.			
For Account of Company, between *Sam. Stinton* and me ½, our Account currant. Dr.			
To Voyage to *Rotterdam*, for Account of Company, between *Sam. Stinton* and me ½, *l.* 884 : 14 for 170 Pieces of *Exeter* Wares ſold *Jacob Everlyn*, for our Account, ——	884	14	
21*ſt.* Lady Edwards. Dr.			
To *Sam. Stinton*, his Account currant. *l.* 300 *per* my Aſſignation. — — — — —	300		
22*d.* Voyage to Rotterdam.			
Conſigned to *Edward Williams* in Company, between *Sam. Stinton* and me ½. Dr.			
To *Edward Williams*, for Account of Company between *Sam. Stinton* and me ½, our Account currant, *l.* 4 : 10. for Abatement made to *James Vanheſketh*, for Defects in the *Exeter* Wares ſold him on our Account, — — —	4	10	
23*d.* Caſh. Dr.			
To *Edward Williams* at *Rotterdam*, for Company Account, between *Sam. Stinton* and me ½, our Account currant, 265 *l.* remitted to me, by a Bill upon Sir *James Haſtings*, the which I have received. — — — — — —	265		
24*th.* John Owen. Dr.			
To *Edward Williams* at *Rotterdam*, for Company Account, between *Sam. Stinton* and me ½, our Account currant, *l.* 509 : 8 remitted to me *per* Bill of Exchange drawn upon ditto *Owen*, at Uſance. — — — — — —	509	8	

London, *Sept.* 25, 1749.

		l.	*s.*	*d.*
Canvaſs. Dr.				
To *ſundry Accounts*, *l.* 161 : 5 : 4. for 60 Pieces received by the *Greyhound* of *Rotterdam*, in Return for Wares, ſold for Company Account, between *Sam. Stinton*, and me ½, *viz.*				
To *Edward Williams* at *Rotterdam*, for Company Account, between *Sam. Stinton* and me ½ our Account currant. — — *l.* 155 : 0 : 0				
To *Caſh* paid, *Cuſtom*, &c. — — 6 : 5 : 4		161	5	4
26*th.* Ship Succeſs. Dr.				
To *Caſh*, 95 *l.* paid *Andrew Hook* for ⅛ Part.		95		
27*th.* Caſh. Dr.				
To *Ship Succeſs*, 55 *l.* received of *Walter Hook*, Maſter, for my ¼ Part of 220 *l.* cleared in a Voyage to *Malaga*. — — — — —		55		
28*th.* Edward Williams, at Rotterdam:				
For Account of Company, between *Sam. Stinton* and me ½, our Account currant. Dr.				
To Voyage to *Rotterdam*, for Account of Company, between *Sam. Stinton* and me ½, *l.* 627 : 00 : 11 ¼ for 97 Pieces of *Exeter* Wares, and 40 *Holland Cloths*, ſold *Jacob Vanſpooner*, on our Account. — — —		627	0	11¼
29*th.* Voyage to Rotterdam.				
Conſigned to *Edward Williams* in Company, between *Sam. Stinton* and me ½. Dr.				
To *ſundry Accounts*, *l.* 442 : 0 : 5 ¼, *viz.*				
To *Profit* and *Loſs*, for my Commiſſion. — — — — *l.* 51 : 0 : 10 ¼		246	10	7¼
To ditto, for my Share in the Advance. — — — — — 195 : 9 : 9 ½				
To *Sam. Stinton*, his Account by me in Company. — — — 195 : 9 : 9 ½		442	0	5¼

The End of the fourth Part.

I have placed the *Leidgers* together, to prevent a Repetition of *Alphabets*; yet ſo diſtinct, that they interfere not one with the other: All that will be needful for me to obſerve reſpecting them is, that the three laſt, have a Column preceding thoſe of *l. s.* and *d.* that on the Debtors Side, intitled Creditor, refers to the Folio where the ſame Account has *Credit.* And that on the *Creditors* Side, intitled *Debtor*, refers to the Folio where the ſame Account is made *Debtor*; ſo alſo in thoſe Articles, made *Debtor* to ſundry Accounts, the Figures following in the ſame Line, refers to the ſeveral Folios where *Credit* is given to make up that *Debtor*; and in thoſe Articles where *Credit* is given by ſundry Accounts, the Figures following refer to the ſeveral Folios, where *Debtors* are ſubſtituted to anſwer that *Credit.* And here I would adviſe the *Book-keeper*, when poſting up his Accounts into the *Leidger*, always firſt, to poſt up his Debtors, and then give due *Credit* thereupon; for if thro' Haſte or ſome Interruption, a Miſtake happens on the *Credit*, it's not of ſo bad a Conſequence as when it happens on the *Debit*, for the one may be an entire Loſs to the Merchant, when the other is but an Error in Account.

THE

THE

ALPHABET.

A

	Fol.
Adams Thomas — —	2 : 16
Allen James — —	4
Adams John — —	20

B

	Fol.
Brouſe Samuel	1
Bittern Nathaniel	8
Bell Adam —	10 : 14
Baker William	11 : 20
Ballance. — —	11 : 17 : 30
Broad Cloth —	13 : 22
Bunting Thomas	24

C

Campbell James	3
Caſh — —	7 : 13 : 19
Carr William	9:
Caſh Book —	12 : 18 : 31 : 32
Canary —	15 : 19
Collins Andrew	17 : 20
Cambrick —	23
Canvaſs —	23

D

Dudley Thomas — —	4
Drugget — — —	13
Dent Robert — — —	20
Davis Abraham, at *Smyrna*, my Account currant.	26
Davis Abraham, at *Smyrna*, for Account of *William Lewin* at *Exeter* —	27

E

Ebborne Matthew — —	3
Eaton William — —	4
Edwards William — —	10
Eaton James — —	21
Exeter Wares — —	22
Edwards Sir *Sam.* and Co.	23
Exeter Wares in Company, between *Sam. Stinton* and me ½ — — —	28
Edwards Lady — —	27

F

Foſter Edward —	4
French Wine — —	16 : 19
French Bra	23

G

	Fol.
Grant Anthony —	5
Graves Geo. and Comp.	9
Good Edmund — —	9 : 14
Gray James — —	21
Good Henry — —	21

H

	Fol.
Hayes David — —	2
Haycock Humphrey —	16
Hatt — — — —	17
Holland Cloth — —	21
Hops — — — —	22

I

James John — —	6
Jones Thomas — —	10
Jones Isaac — —	23

K

Knowling Hugh —	1
Keene William — —	8 : 14
King Peter — —	8 : 14
Kirseys — — —	22

L

Lance James — —	1
Longstea Edward —	8
Lawley Edward —	9 : 14
Lewis James — —	11
Lewin William —	15
Laxon Thomas —	23
Lewin William at *Exeter*, his Account of Wares — — —	26
Lewin William, at *Exeter*, his Account currant — — —	28

M

Meek Thomas — —	5
Merchandize — — —	7
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N

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Newton Joſeph. — — 22

O

Fol.

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THE

LEIDGER.

Mr. Samuel Brouſe. Dr.

1749			l.	s.	d.
Apr.	1	To *Dowlas*, 16 Ells at *s.* 1 : 6 *per* Ell.	1	4	0
	5	To *Bag Hollaud*, 28 Yards, at 5 : 6 *per* Yard. —— — — ——	7	14	
	10	To *Dowlas*, 30 Ells, at *s.* 1 : 4 *per* Ell.	2		
May	7	To *Callico*, 13 Yards, at *s.* 3 : 9 *per* Yard. —— —— —— —	2	8	9
	10	To *Iriſh Linnen*, Yards 14 ¼, at *s.* 3 : 2 *per* Yard. — — — — — —	2	5	1½
		£	15	11	10½

Mr. Hugh Knowling. Dr.

1749					
Apr.	1	To *Sundrys* ſold him. — — —	4	4	2
	6	To *Cambrick* one Piece. — — —	15		
	11	To *Lockram*, Ells 29 ½, at *s.* 1 : 2 *per* Ell. — — — — — —	1	14	5
May	7	To *Sundrys* ſold him. — — —	7	1	3¾
	10	To *Dyed Linnen*, Ells 16 ½, at 2 *s. per* Ell. — — — — — —	1	13	
		£.	29	12	10¾

Mr. James Lance Dr.

1749					
Apr.	2	To *Sundrys* ſold him. —— ——	22	8	4
	6	To ditto. —— — — — —	10	19	10
May	7	To *Muſlin* 1 Piece. — — — —	15	10	6
	10	To *Black Silk*, Yards 27 ¾, at *s.* 3 : 6 *per* Yard. — — — — —	4	17	1½
		£.	53	15	9¾

Per Contra. Cr.

			l.	s.	d.
1749					
Apr.	19	By Cash received of him. — — —		19	
	27	By ditto. — — — — — —	5		
May	17	By ditto. — — — — — —	5		
			£. 10	19	
	R	By Ballance due to me. — — —	4	12	10½
			£. 15	11	10½

Per Contra: Cr.

			l.	s.	d.
1749					
Apr.	20	By Cash received of him. — —	2	10	
	28	By ditto. — — — — — —	10		
May	17	By ditto, in full. — — —	17		
		By *Profit* and *Loss* abated him. —		2	10¼
			£. 29	12	10¼

Per Contra. Cr.

			l.	s.	d.
1749					
Apr.	21	By Cash received of him. — —	20		
	30	By ditto. — — — — — —	8	10	
May	19	By ditto, — — — — — —	20		
			£. 48	10	
	R	By Ballance due to me. — — —	5	5	9⅘
			£. 53	15	9⅘

Mr. Thomas Adams. Dr.

1749			l.	s.	d.
Apr.	3	To *Cambrick*, one Piece. — — —	14	10	9
	7	To *Sundrys* ſold him. — — —	3	14	1½
	11	To *Muſlin*, one Piece. — — —	14	9	6
May	7	To *Sundrys* ſold him. — — — —	10	2	7½
	10	To *Lockram*, 12 Yards, at 2 : 2½, *per* Yard. — — — — —	1	6	6
		£.	44	3	6

Mr. William Wicks. Dr.

1749			l.	s.	d.
Apr.	4	To *Sundrys* ſold him. — — —	8	13	3
	9	To *Holland*, 40 Ells, at *s.* 5 : 3 *per*	10	10	
	11	To *Callico*, Yards 17 ¼, at 3 : 4 *per* Yard. — — — — — —	2	19	2
May	8	To *Sundrys* ſold him. — — — —	17	14	6½
	10	To *Cambrick*, one Piece. — — —	13	12	9
		£.	53	9	8½

Mr. David Hayes. Dr.

1749			l.	s.	d.
Apr.	4	To *Dowlas*, 30 Ells, at 1 : 8 *per* Ell. — — — — — —	2	10	
	9	To *Callico*, 26 Yards, at 2 : 9 *per* Yard. — — — — — —	3	11	6
	12	To *Dowlas*, Ells 16 ½, at *d.* 13½ *per* Ell. — — — — — —		18	6¾
May	8	To *Sundrys* ſold him. — — —	13	0	2
	12	To ditto. — — — — — —	6	18	2
		£.	26	18	4¾

Mr. Joſeph Pullen. Dr.

1749			l.	s.	d.
	4	To *Sundrys* ſold him. — — —	6	10	2
Apr.	9	To *Dowlas*, 15 Ells, at 1 : 5 *per* Ell. — — — — — —	1	1	3
	12	To *Sundrys* ſold him. — — —	15	0	4½
May	9	To ditto. — — — — — —	10	11	9
	12	To *Holland*, 55 Ells, at 3 : 4 *per* Ell. — — — — — —	9	3	4
		£.	42	6	10½

		Per Contra.	Cr.	l.	s.	d.
1749						
Apr.	22	By Cash received of him. — — —		10		
	28	By ditto. — — — — — —		3	3	
May	19	By ditto. — — — — — —		20		
			£.	33	3	—
	R	By Ballance due to me. — —		11	0	6
			£.	44	3	6

		Per Contra.	Cr.			
1749						
Apr.	23	By Cash received of him. — — —		5	5	
	30	By ditto. — — — — — —		10		
May	21	By ditto. — — — — — —		10	10	
			£.	25	15	—
	R	By Ballance due to me. — —		27	14	8 ½
			£.	53	9	8 ½

		Per Contra.	Cr			
1749						
Apr.	23	By Cash received of him. — —		1	10	
May	1	By ditto. — — — — —		2		
	21	By a Bill of his Hand in full. — —		22		
		By *Profit* and *Loss* abated him. —		1	8	4 ½
			£.	26	18	4 ½

		Per Contra.	Cr.			
1749						
Apr.	25	By Cash received of him. — —		4	1	
May	1	By ditto. — — — — — —			10	
	21	By ditto. — — — — —		30		
			£.	34	11	—
	R	By Ballance due to me. — —		7	15	10 ½
			£.	42	6	10 ½

Mr. James Campbell. Dr.

1749			l.	s.	d.
Apr.	5	To *Callico*, 13 Yards, at 2 : 9 *per* Yard. — — — — —		15	9
	10	To *Cambrick* one Piece. — —	17		
	12	To *Sundrys* ſold him. — — —	917	7	3¼
May	9	To *Black Silk* 13 Yards, at 6 : 9 *per* Yard. — — — — — —	4	7	9
	12	To *Sundrys* ſold him. — — —	5	12	8
		£.	946	3	5¾

Mr. William Wilkin. Dr.

1749					
Apr.	17	To Caſh paid him. — — — —	1000		
May	4	To Moidores 105 at 27 *s.* each.	141	15	
	25	To Caſh paid him. — — — —	500		—
		£.	1641	15	
	R	To Ballance due to him. — — —	2364		10
		£.	4005	15	10

Mr. Matthew Ebborne. Dr.

1749					
Apr.	18	To *Piſtoles*, 205 at 17 *s.* each. —	174	5	
May	4	To Caſh paid him. — — — —	500		
	26	To Piſtoles, 100 at 17 *s.* each. —	85		—
		£.	759	5	
	R	To Ballance due to him. — —	833	12	5¼
		£.	1592	17	5¼

Stock Dr.

1749					
	R	To Mr. *Wilkin*, due to him. — —	2364		10
	R	To Mr. *Matthew Ebborne* ditto.	833	12	5¼
		To Landlord, for ½ Years Rent, now due. — — — — — —	30		
		To Mr. *James Lee*, due to him on Bond, with Intereſt. — — —	53		—
		£.	3280	13	3¾
	R	To Ballance being my neat Eſtate,	375	14	3
		£.	3656	7	6¾

		Per Contra. Cr.	l.	s.	d.
1749					
Apr.	24	By Cash received of him. — —	1	1	
May	3	By ditto. — — — — —	10		
	24	By *Moidores* 500 at 27 *s.* each. —	675		
		£.	686	1	
	R	By Ballance due to me. — — —	260	2	5¼
		£.	946	3	5¾

		Per Contra. Cr.			
1749					
Apr.	13	By *Diaper*, 25970 Yards, at 2 : 2 *per* Yard. — — — — — —	2813	8	4
	15	By *Muslin*, 15 Pieces, at *l.* 16 : 10 *per* Piece. — — — — —	247	10	
May	13	By *Diaper*, 47 Pieces, at *l.* 16 : 8 : 6 *per* Piece. — — — — —	795	9	6
	15	By *Damask*, 864 Yards, at 3 : 5½ *per* Yard. — — — — — —	149	8	
		£.	4005	15	10

		Per Contra. Cr.			
1749					
Apr.	14	By *Holland Cloth*, 67 Pieces, at *l.* 8 : 12 : 6. — — — — —	577	17	6
	15	By *Dowlas*, Yards 1641 : 3 : 2 at 1 : 5 *per* Yard. — — — —	116	5	11¾
May	13	By *Holland Cloth*, 1045 Ells, at 2 : 6 *per* Ell. — — — — —	130	12	6
	15	By *Black Silk*, 57 Pieces, at *l.* 13 : 9 : 6 *per* Piece. — — — — —	768	1	6
			1592	17	5¾

		Per Contra. Cr.			
1749					
	R	By Mr. *Sam. Brouse*, due to me. —	4	12	10½
	R	By Mr. *James Lance*, ditto. — —	5	5	9½
	R	By Mr. *Thomas Adams*, ditto. —	11	0	6
	R	By Mr. *William Wicks*, ditto. —	27	14	8½
	R	By Mr. *Joseph Pullen*, ditto. —	7	15	10½
	R	By Mr. *James Campbell*, ditto. —	260	2	5¼
		By Cash in Hand. — — — —	178	16	9
		By Wares in Shop and Ware-house.	3160	18	7
		£.	3656	7	6¾

Mr. James Allen. Dr.

1749			l.	s.	d.
Octo.	1	To Ballance due to me. — —	50	2	9
	3	To *Sundrys* sold to him. — —	13	1	9½
	5	To *Tobacco*, Hun. 4 : 0 : 12 at *l.* 4 : 19 : 4 *per* Hun. — —	20	7	11½
Nov.	2	To *Sundrys* sold him. — — —	2	2	9¾
	17	To Cash paid him in full. — —	65	7	11
		£.	151	3	2¾

Mr. Thomas Dudley. Dr.

1749			l.	s.	d.
Octo.	1	To Ballance due to me. — —	25	3	8
	5	To *Sundrys* sold him. — — —	40	18	10¾
Nov.	2	To ditto. — — — — —	52	1	8
	17	To Cash paid him. — — —	20	—	—
		£.	138	4	2¾
	R	To Ballance due to him. — —	14	4	1¼
		£.	152	8	4

Mr William Eaton. Dr.

1749			l.	s.	d.
Octo.	1	To Ballance due to me. — —	35		
	18	To *Sundrys* sold him. — — —	1	15	1
Nov.	5	To ditto. — — — — —	1	1	11½
	17	To *Moidores* 20, at 27 *s.* each. —	27	—	—
		£.	64	17	0½
	R	To Ballance due to him. — —	23	4	11½
		£.	88	1	

Mr. Edward Foster. Dr.

1749			l.	s.	d.
Octo.	1	To Ballance due to me. — —	67	19	
	3	To *Cinnamon*, ℔. 5¼, at 3 : 9. *per* ℔. — — — — —	1	1	6¾
	18	To *Sundrys* sold him. — — —	1	2	7¼
	20	To *Cinnamon*, ℔. 12½ at 8 : 6. *per* ℔. — — — —	5	6	3
Nov.	5	To *Sundrys* sold him. — —	12	7	5¼
		£.	87	16	11¼

		Per Contra. Cr.	l.	s.	d.
1749					
Octo.	8	By Cash received of him. — —	25		
	23	By ditto, received of *Thomas Berry* *per* Order. — — — —	20		
Nov.	9	By *Sugar*, Hun. 42 : 0 : 5 at *l.* 2 : 10 : 6 *per* Hun. — —	106	3	2 ¾
		£.	151	3	2 ¾

		Per Contra. Cr.			
1749					
Octo.	8	By Cash received of him. — —	16	4	
	23	By *Moidores*, 15 at 27 *s.* each. —	20	5	
Nov.	9	By *Tobacco*, Hun. 43 : 1 : 11 ½, at *l.* 5 : 3 : 6. — — — —	115	19	4
		£.	152	8	4

		Per Contra. Cr.			
1749					
Octo.	10	By Cash received of him. — —	10		
	24	By ditto. — — — — —	10	10	
Nov.	9	By *Raisins*, 4992 lb. at 3 *d.* ¼ *per* lb. — — — — — —	67	12	
		£.	88	2	

		Per Contra. Cr.			
1746					
Octo.	10	By Cash received of him. — —	20		
	24	By ditto. — — — — —	9	10	
Nov.	11	By *Brimstone*, Hun. 11 : 3 : 25 at *l.* 1 : 3 : 9 *per* Hun. — —	14	4	4
	12	By Cash received of him. — —	20		
		£.	63	14	4
	R	By Ballance due to me. — — —	24	2	7 ¼
		£.	87	16	11 ¼

Mr. John Sweet. Dr.

			l.	s.	d.
1749					
Octo.	15	To Cash paid him. — — —	50		
	20	To *Mace*, ℥. 10 ½, at 7 ¼ *per* ℥.		6	9 ¼
	29	To Cash paid him. — — — —	30		
Nov.	1	To *Sundrys* sold him. — — —	2	11	2 ¾
	2	To *Tobacco*, Hun. 11 : 2 : 9 at *l.* 2 : 14 : 9 *per* Hun. — —	31	14	—
		£.	94	12	

Mr. James Sarnel. Dr.

			l.	s.	d.
1749					
Octo.	15	To Cash paid him. — — —	50		
	20	To *Sugar*, Hun. 6 : 3 : 25 at *l.* 1 : 7 : 9 *per* Hun. — —	9	13	5 ¾
	29	To Cash paid him. — — —	100		
		£.	159	13	5 ¾
	R	To Ballance due to him. — —	227	3	10 ¾
		£.	386	4	17 ½

Mr. Thomas Meek. Dr.

			l.	s.	d.
1749					
Octo.	15	To Cash paid Sir *Anthony Miles per* Order. — — — —	150		
Nov.	29	To ditto paid himself. — — —	100		
	7	To *Sugar*, Hun. 7 : 0 : 19 at *l.* 3 : 16 *per* Hun. — — —	27	10	9 ¾
		£.	277	10	9 ¾
	R	To Ballance due to him. — —	75	8	11 ½
		£.	352	19	9 ¼

Mr. Anthony Grant. Dr.

			l.	s.	d.
1749					
Octo.	2	To *Loaf Sugar*, 7 ℔. at 10 ½ *per* ℔.		6	1 ½
	3	To *Raisins*, Doz. 4 ¾ at 4 : 2 *per* Dozen. — — —		19	9 ½
	18	To *Brimstone*, Hun. 1 : 2 : 19 at *l.* 1 : 16 : 5 *per* Hun. — —	3		9 ¼
	20	To *Sugar* 32 ℔. at 4 ¾ *per* ℔.		12	8
Nov.	7	To *Tobacco*, Hun. 27 : 3 : 15 at *l.* 1 : 18 : 10 *per* Hun. — —	54	2	9 ½
		£.	59	2	1 ¼

1749		Per Contra. Cr.	l.	s.	d.
Octo.	1	By Ballance due to him. — —	40		
	6	By *Sugar*, Hun. 15 : 0 : 13 at *l.* 1 : 11 : 9. *per* Hun. — —	23	19	10 ¾
Nov.	21	By ditto, 20 : 3 : 10. 1 : 7 : 6.	28	13	0 ¾
	12	By Cash received of him in full. —	1	15	
		By *Profit* and *Loss* abated. — —		4	0 ½
		£.	94	12	

1749		Per Contra. Cr.			
Octo.	1	By Ballance due to him. — —	50	10	
	7	By *Raisins*, Hun. 27 : 2 : 19. at *l.* 1 : 19 : 6 *per* Hun. — —	54	12	10 ¾
	22	By *Sundrys* bought of him. — —	281	14	5 ¼
		£.	386	17	4 ¼

1749		Per Contra. Cr.			
Octo.	1	By Ballance due to him. — —	27	19	4
	7	By *Cinnamon*, Hun. 7 : 3 : 21 at 6 : 9 *per* ℔. — — — —	300		9
	22	By *double refined Sugar*, Hun. 5 : 0 : 19 at *l.* 4 : 16 : 8.	24	19	8 ¼
		£.	352	19	9 ¼

1749		Per Contra. Cr.			
Octo.	12	By Cash received of him. — —		10	
	26	By ditto. — — — — —	2	10	
Nov.	14	By Pistoles 30, at 16 : 6. — —	24	15	—
		£.	27	15	
	R	By Ballance due to me. — — —	31	7	1 ¾
		£.	59	2	1 ¾

Mr. John James. Dr.

			l.	s.	d.
1749					
Octo.	2	To *Sugar*, 3 Hun. at *l.* 1 : 15 : 9 *per* Hun. —— —— — —	3	17	3
	3	To ditto. Hun. 17 : 2 : 17 at *l.* 1 : 13 : 10. — — — —	29	17	2½
	19	To *Sundrys* ſold him. — — —	15	1	2
Nov.	1	To ditto. — — — — —	5	3	4¼
	8	To *Bohea Tea*, ℔. 26 ¼ at 13 : 6 *per* ℔. — — — — —	17	14	4½
		£.	71	13	4¼

Mr. Charles Woodward. Dr.

			l.	s.	d.
1749					
Octo.	2	To *Sugar*, Hun. 2 : 2 at *l.* 1 : 7 : 6 *per* Hun. — — — — —	3	8	9
	3	To *Raiſins*, 6 : 1 : 19 at 1 : 14 : 5	11		11
	19	To *Sugar*, 3 ℔. at 8 *d. per* ℔.		2	
Nov.	1	To *Raiſins*, Hun. 3 : 3 : 21. at *l.* 1 : 14 : 9 *per* Hun. — —	6	16	9¾
	8	To *Sugar*, 7 : 3 : 15. 4 : 17 : 10 ½.	38	11	6¼
		£.	60		0½

Stock Dr.

			l.	s.	d.
1749					
R		To Mr. *Thomas Dudley*, due to him.	14	4	1¼
R		To Mr. *William Eaton*, ditto. —	23	4	11½
R		To Mr, *James Sarnel*, ditto. ——	227	3	10¾
R		To Mr. *Thomas Meek*, ditto. —	75	8	11½
		To Mr, *John Blunt*, one Quarters Rent. — — — — —	15		
		To Mr. *Edward Tyler*, due on Bond with Intereſt. — —	107		
		To Mr. *James Elton*, on Bill payable in 10 Days. — — —	30	10	6
		£.	492	12	5
R		To *Ballance*, being my neat Eſtate.	515	7	6½
		£.	1007	19	11½

		Per Contra. Cr.	l.	s.	d.
1749					
Octo.	12	By *Dollars* 50, at 4 : 4 ½ each.	10	18	9
	26	By *Piſtoles* 10, — 16 : 6. — —	8	5	
Nov.	14	By 3 Bills of his Hand in full. —	52		
		By *Profit* and *Loſs* abated him. —		9	7½
		£.	71	13	4½

		Per Contra. Cr.			
1749					
Octo.	12	By Caſh received of him. — —	5		
	26	By ditto, — — — —	5		
Nov.	16	By ditto, — — — — —	10		
		£.	20	—	—
	R	By *Ballance* due to me. — — —	40	—	0½
		£.	60		0½

		Per Contra. Cr.			
1749					
	R	By Mr. *Edward Foſter*, due to me.	24	2	7½
	R	By Mr. *Anthony Grant*, ditto. —	31	7	1½
	R	By Mr. *Charles Woodward*, ditto.	40		2½
		By Caſh in Hand. — — —	160	14	3
		By *Wares* in Shop and Ware-houſe.	751	15	9
		£.	1007	19	11½

1749		Stock. Dr.	C.	*l.*	*s.*	*d.*
July	5	To *ſundry Accounts* as *per* Inventory.		218	2	10
	R	To *Ballance*, being my neat Eſtate.	11	4008	3	3
			£.	4226	6	1
1749		Caſh. Dr.				
July	30	To *Stock*, as *per* Inventory. — —		1117	10	3
Aug.	31	To *ſundry Accounts*, as *per Caſh-Book.*	12	349	4	7
Sept.	30	To ditto. —— —— — —	12	466	15	9
Octo.	30	To ditto. — — — — —	12	1906	19	3
			£.	3840	9	10
1749		Merchandize. Dr.				
July	30	To *Stock*, as *per* Inventory. — —		830	19	2
Aug.	2	To Caſh paid *James Manning* —	12	31	17	
		To ditto paid *Benjamin Vanhout* —	12	90		
	21	To *William Keene.* — — —	8	261		
		To *Thomas Wells*, — — —	8	180		
		To *John Preſley*, for *Lead* 8 Tun,	10	88		
	28	To Caſh paid *Abel Porter*, — —	12	220	4	
		To ditto paid *John Wicks*, — —	12	260		
	31	To *Thomas Wells*, — — —	8	260		
		To *George Graves* and Comp. —	9	63		
		To Caſh paid Journeymens Wages	12	110	6	9
Sept.	7	To *ſundry Accounts*, 12 : 8 — —		337	10	
		To ditto. —— 12 : 8 — —		164	8	
	25	To ditto. —— 12 : 9 : 11 —		100		
	26	To Caſh paid *Abel Turner*, for *Sundrys* bought of him. — — —	12	647	19	
	27	To *George Graves*, and Comp. for *Tobacco*, 2850 ℔. at 8 *d.* ——	9	95		
	28	To *ſundry Accounts*, 12 : 11 — —		120		
Octo.	12	To *George Graves* and Comp. for *Tobacco*, 2850 ℔. at 8 *d.* —	9	95		
		To Caſh paid *Sam. Stinton*, for *Coney-wool* 100 ℔. at 6 : 8. — —	12	33	6	8
	14	To *ſundry Accounts.* 12 : 11. — —		120		
		To ditto, 12 : 9 : 11 : 10. — —		855		
	30	To Caſh paid Journeymens Wages.	12	126	11	9
			£.	5000	2	4
	R	To *Profit* and *Loſs* gained. — —	10	1132	13	8
			£	6222	16	

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
July	30	By *ſundry Accounts*, as *per* Inventory.		2565	14	11
	R	By Profit and Loſs gained. — —	10	1660	11	2
			£.	4226	6	1
1749		Per Contra. Cr.				
Aug.	31	By *ſundry Accounts* as *per Caſh-Book.*	12	777	7	9
Sept.	30	By ditto. — — — — —	12	1535	15	9
Octo.	30	By ditto. — — — — —	12	568	18	5
			£.	2882	1	11
	R	By Ballance in Hand. — — —	11	958	7	11
			£.	3840	9	10
1749		Per Contra. Cr.				
Aug.	6	By Caſh received of *Abraham Hunt* for *Canvaſs* 10 Pieces, at *l.* 4 : 15 *per* Piece. — — — — —	12	47	10	
		By ditto, received of *Abraham Lee*, for *Bag Holland*, 5 Pieces, at *l.* 9 : 12 : 6 *per* Piece. — — —	12	48	2	6
	24	By *John Thompſon*, for 100 Dozen Snuff-Boxes, at 9 : 6 — —	9	47	10	
		By *Edmund Good* for *Broad-Cloth*, 2 Pieces, at *l.* 9 : 10 : 6 — —	9	19	1	
	30	By Caſh received for *Sundrys* ſold *Tim. Truſty.* — — — —	12	30	13	4
		By ditto received for *Sundrys* ſold *Peter Bennet.* — — — —	12	53	7	1
	31	By *Edward Longſtea*, for a Parcel of Slates ſold him. — — —	8	30		
		By *Peter King*, for *Sundrys* ſold him.	8	411	18	3
Sept.	9	By *ſundry* Accounts, 12 : 10 —		180		
		By ditto. 12 : 9 — — —		145	3	4
Octo.	2	By Caſh received of *William Teeb*, for 500 *Hatts*, at 5 *s.* — —	12	100		
		By *ſundry Accounts*, 12 : 8. — —		256	5	
		By ditto, 12 : 8 : 11. — —		157	10	
	3	By Caſh received of *John Preſly*, for *Sundrys* ſold him. — — —	12	125	10	
		By *John Thompſon.* — — —	9	95		
		By *John Preſly.* — — — —	10	92	10	
	R	By Ballance in Shop and Ware-houſe. — — — — — —	11	4382	15	6
			£.	6222	16	

		Mr. William Keene. Dr. Cr		l.	s.	d.
1749						
July	30	To Stock as *per* Inventory. — —		15	15	
Sept.	20	To *James Tapling per* my Assignation — — — — —	9	50		
Octo.	20	To Cash paid him. — — — —	12	51		
			£.	116	15	
	R	To Ballance due to him. — —	11	144	5	
			£.	261		

		Mr. Thomas Wells. Dr.				
1749						
July	30	To Stock as *per* Inventory. —		53	7	
Aug.	26	To Cash paid him. — — — —	12	40		
Sept.	20	To *Peter King per* my Assignation.	8	200		
Octo.	10	To *John Thompson per* my Assignation. — — — — —	9	49		
			£.	342	7	
	R	To Ballance due to him. — —	11	265	3	
			£.	607	10	

		Mr. Peter King. Dr.				
1749						
July	30	To Stock as *per* Inventory. — —		82	3	9
Aug.	31	To Merch. for *Sundrys* sold him.	7	411	18	3
Octo.	2	To ditto in Part of Sundrys sold him. — — — — — —	7	128	2	6
			£.	622	4	6

		Mr. Edward Longstea. Dr.				
1749						
July	30	To Stock as *per* Inventory. —		22	2	6
Aug.	31	To Merch. for Sundrys sold him.	7	30		
Octo.	20	To *sundry Accounts*, 12 : 10. —		30	1	6
			£.	82	4	

		Mr. Nathaniel Bittern. Dr.				
1749						
July	30	To Stock as *per* Inventory. —		23	7	4
Octo.	2	To Merch. in Part sold *John Osborne* and Comp. *per* their Assignation. — — — —	8	50		
			£.	73	7	4

1749		Per Contra. Cr.	D.	l.	s.	d.
Aug.	21	By *Merch.* 360 *Beaver Hatts*, at 14 : 6. — — — — —	7	261		

1749		Per Contra. Cr.				
Aug.	1	By Caſh received of him. — —	12	40		
	21	By Merch. for *Bag Holland*, 20 Pieces, at 9 *l.* — — — —	7	180		
	31	By ditto, for *Sundrys* bought of him.	7	260		
Sept.	7	By ditto in Part of 50 Pieces of *Broad-Cloth.* — — — —	7	137	10	
		£.		607	10	

1749		Per Contra. Cr.				
Aug.	1	By Caſh received of him. — —	12	50		
Sept.	20	By *Thomas Wells per* my Aſſignation.	8	200		
Octo.	6	By Caſh received of *John Love.* —	12	100		
	7	By *ſundry Accounts*, 12 : 10. —		272	4	6
		£.		622	4	6

1749		Per Contra. Cr.				
Sept.	7	By Merch. in Part of *Sundrys* bought of him. — — —	7	82	4	

1749		Per Contra. Cr.				
Octo.	6	By *Gabriel Thomas per* my Aſſignation. — — — — —	11	50		
	9	By *ſundry Accounts* 12 : 10. — —		23	7	4
		£.		73	7	4

1749		George Graves and Comp. Dr.	Cr	l.	s.	d.
July	30	To *Stock* as *per* Inventory. — —		51	8	3
Sept.	9	To *Merch.* in Part of *Sundrys* sold them. — — — — —	7	68	7	7
			£.	119	15	10
	R	To Ballance due to them. — —	11	133	4	2
			£.	253		

1749		Mr. James Tapling. Dr.				
July	30	To *Stock*, as *per* Inventory. — —		67	10	

1749		Mr. William Carr. Dr.				
July	30	To *Stock*, as *per* Inventory. — —		301	11	8
	R	To *Ballance* due to him. — —	11	9	—	—
			£.	310	11	8

1749		Mr. John Thompſon. Dr.				
Aug.	24	To *Merch.* 100 Doz. Snuff-Boxes at 9 : 6 — — — — — —	7	47	10	
Octo.	3	To ditto, *Bag Holland* 10 Pieces, at *l.* 9 : 10 : 6. — — — —	7	95	—	
			£.	142	10	

1749		Mr. Edmund Good. Dr.				
Aug.	24	To *Merch.* 2 Pieces, *Broad Cloth*, at *l.* 9 : 10 : 6. — — — —	7	19	1	
	R	To *Ballance* due to him. — —	11	32	10	
			£.	51	11	

1749		Mr. Edward Lawley. Dr.				
Aug.	26	To Cash paid him. — — —	12	20		
Sep.	21	To ditto paid *Sam. Stinton*, *per* his Aſſignation. — — — — —	12	50	—	
			£.	70		
	R	To *Ballance* due to him. — —	11	36	—	
			£.	106		

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
Aug.	31	By *Merch.* for *Sundrys* bought of them. — — — — —	7	63		
Sept.	27	By ditto for *Tobacco*, 2850 ℔. at 8 *d.*	7	95		
Octo.	12	By ditto, ditto. — — — —	7	95	–	
		£.		253		

1749		Per Contra. Cr.				
Sept.	20	By *William Keene*, *per* my Assignation. — — — — —	8	50		
	R	By Ballance due to me. — — —	11	17	10	
		£.		67	10	

1749		Per Contra. Cr.				
Aug.	1	By Cash received of him. — —	12	89	11	8
Sept.	25	By *Merch.* in Part of *Paper* 400 Ream, *per* my Assignation. —	7	30		
Octo.	1	By Cash received of him. — —	12	150		
	14	By *Merch.* in Part of *Tobacco*, 28560 ℔. bought of *Adam Bell per* my Assignation. — — — —	7	41		
		£.		310	11	8

1749		Per Contra. Cr.				
July	30	By Stock, as *per* Inventory. — —		42	3	10
Octo.	10	By *sundry Accounts*, 12 : 8 : 10		100	6	2
		£.		142	10	--

1749		Per Contra. Cr.				
July	30	By Stock as *per* Inventory. —		51	11	

1749		Per Contra. Cr.				
July	30	By Stock as *per* Inventory. — —		106		

1749		Mr. Adam Bell. Dr.	Cr	l.	s.	d.
Aug.	26	To Cash paid him. — — —	12	5		
Sept.	9	To Merch. in Part of 240 *Beaver Hatts*, at 15 *s.* — — —	7	90		
Octo.	20	To *Thomas Jones per* my Assignation. — — — — —	10	103		
			£.	198		
	R	To Ballance due to him. — — —	11	384	8	
			£.	582	8	
1749		Mr. John Presly. Dr.				
Sept.	21	To Cash paid his Bill drawn upon me. — — — — —	12	50		
Octo.	3	To Merch. for *Sundrys* sold him.	7	92	10	
			£.	142	10	
	R	To Ballance due to him. — —	11	48		
			£.	190	10	
1749		Mr. Thomas Jones. Dr.				
Sept.	22	To *sundry Accounts*, 12 : 10. — —		103		
1749		Profit and Loss. Dr.				
Sept.	24	To *John Presley*, for 6 Months Interest of 100 *l.* — — —	10	2	10	
		To *James Lewis*, for 1 Year's Interest of 200 *l.* — — — —	11	8		
	30	To Cash paid House Expences, *&c.*	12	50	12	9
Octo.	7	To *John Osborne*, and Comp. abated them. — — — — —	11		15	
	7	To *Peter King*, lost by him. —	8	204	3	4½
	9	To *Nathaniel Bittern*, abated him.	8	1	7	4
	10	To *John Thompson*, abated him.	9	1	6	2
	20	To Cash paid Mr. *Lewis*, 1 Year's Interest of 200 *l.* — — —	12	8		
	28	To ditto, gave to 3 Hospitals, each 20 *l.* — — — —	12	60		
			£.	336	14	7½
	R	To Stock gained. — — —	7	1660	11	2
			£.	1997	5	9½
1749		Mr. William Edwards. Dr.				
Sept.	22	To *sundry Accounts*, 12 : 10. —		159		

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
July	30	By Stock as *per* Inventory. — —		18	8	
Octo.	1	By Cash received of him. — —	12	50		
	14	By *Merch.* in Part of 28560 lb. of *Tobacco* at 8 *d.* — — —	7	514		
		£.		582	8	

1749		Per Contra. Cr.				
Aug.	21	By *Merch.* for *Lead* 8 Tun, at 11 *l. per* Tun. — — — —	7	88		
Sept.	24	By *sundry Accounts*, 12 : 10.		102	10	
		£.		190	10	

1749		Per Contra. Cr.				
Octo.	20	By *Adam Bell per* my Assignation.	10	103		

1749		Per Contra. Cr.				
Sept.	22	By *Thomas Jones*, for 6 Months Intereſt of 100 *l.* — — — —	10	3		
		By *William Edwards*, for a Year's Intereſt of 150 *l.* — — —	10	9		
	29	By *William Baker* for Diſcount on his Bond. — — — — —	11	5		
Octo.	1	By Cash received of *Thomas Jones*, 6 Months Intereſt of 100 *l.* —	12	3		
		By ditto received of Mr. *Bing*, a Legacy left me. — — — —	12	500		
	3	By ditto received of *William Edwards* a Years Intereſt of 150 *l.*	12	9		
	9	By ditto received with *John James* my Apprentice. — — —	12	335	10	$7\frac{1}{2}$
		By *Edward Longſtea* abated him.	8		1	6
	R	By *Merch.* gain'd. — — —	7	1132	13	8
		£.		1997	5	$9\frac{1}{2}$

1749		Per Contra. Cr.				
Octo.	10	By Cash received of him in full. —	12	159		

				Cr	l.	s.	d.
		Mr. James Lewis. Dr.					
1749							
	R	To Ballance due to him. — —		11	208		
		John Osborne and Comp. Dr.					
1749							
Octo.	2	To Merch. in Part of *Tobacco* 6300 ℔. at 6 *d.* — — —		7	50		
	R	To Ballance due to them. — —		11	20		
			£.		70	—	
		Mr. Gabriel Thomas. Dr.					
1749							
Octo.	6	To *Nathaniel Bittern, per* my Assignation. — — — — —		8	50		
	R	To Ballance due to him. — —		11	70	—	
			£.		120		
		Mr. William Baker. Dr.					
1749							
Sept.	29	To *sundry Accounts*, 12 : 10 —			100		
		Ballance. Dr.					
1749							
	R	To Cash in Hand. — — —		7	958	7	11
	R	To *Merch.* in Shop and Warehouse.		7	4382	15	6
	R	To James Tapling due to me. —		9	17	10	—
					5358	13	5

		Per Contra. Cr.	D.	l.	s.	d.
1749						
Sept.	24	By *sundry Accounts*, 12 : 10 — —		208		

		Per Contra. Cr.				
1749						
Sept.	25	By *Merch.* in Part of *Paper*, 400 Reams, at 5 *s.* — — — —	7	20		
Octo.	7	By *sundry Accounts*, 12 : 10 — —	—	50		
		£.		70		

		Per Contra. Cr.				
1749						
Sept.	28	By *Merch.* in Part of *Wheat*, 80 Quarters, at 30 *s.* — — —	7	60		
Octo.	14	By ditto in Part of ditto. — —	7	60		
		£.		120		

		Per Contra. Cr.				
1749						
Octo.	14	By *Merch.* in Part of *Tobacco*, bought of Mr. *Thomas Wells*. —	7	100		

		Per Contra. Cr.				
1749						
	R	By *William Keene*, due to him. —	8	144	5	
	R	By *Thomas Wells*, ditto. — —	8	265	3	
	R	By *Geo. Graves* and Comp. due to them. — — — — — —	9	133	4	2
	R	By *William Car*, due to him. —	9	9		
	R	By *Edmund Good*, ditto. — —	9	32	10	
	R	By *Edward Lawley*, ditto. — —	9	36		
	R	By *Adam Bell*, ditto. — — —	10	384	8	
	R	By *John Preſly*, ditto. — — —	10	48		
	R	By *James Lewis*, ditto. — — —	11	208		
	R	By *John Oſborne* and Comp. due to them. — — — — — —	11	20		
	R	By *Gabriel Thomas*, due to him.	11	70		
	R	By Stock. — — — —	7	4008	3	3
		£.		5358	13	5

		Cash. Dr.	Cr	*l.*	*s.*	*d.*
1749 *Aug.*	1	To *William Car*, received of him.	9	89	11	8
		To *Thomas Wells* ditto — — —	8	30		
		To *Peter King* ditto. — — —	8	50		
	6	To *Merch.* for *Serges.* — — —	7	47	10	
		To ditto *Bag Holland*, 5 Pieces.	7	48	2	6
	30	To ditto for *Sundrys* sold *Tim. Trusty.*	7	30	13	4
		To ditto for *Sundrys* sold *Peter Bennet.* — — — — — —	7	53	7	1
		Received this Month. — — *£.*		349	4	7
1749 *Sept.*	9	To *Merch.* in Part of *Beaver Hatts.*	7	90		
		To ditto in Part of *Sundrys* sold.	7	76	15	9
	24	To *John Presly* borrowed of him.	10	100		
		To *James Lewis* ditto. — — —	11	200		
		Received this Month. — — *£.*		466	15	9
1749 *Octo.*	1	To *William Car*, received of him.	9	150		
		To *Profit* and *Loss*, received 6 Months Interest of 100 *l.* ——	10	3		
		To *Adam Bell* received of him. —	10	50		
		To *Profit* and *Loss* received a Legacy left me. — — — —	10	500		
	2	To *Merch.* for 500 Hatts. — —	7	100		
		To ditto in Part of *Broad-Cloth.* —	7	128	2	6
		To ditto in Part of *Tobacco* 6300 ℔.	7	57	10	
	3	To ditto for *Sundrys* sold *John Presly.*	7	125	10	
		To *Profit* and *Loss*, received a Years Interest of *William Edwards.*	10	9		
	6	To *Peter King* received of *John Love per* Assignation. — —	8	100		
	7	To *John Osborne* and Comp. received of them. — — — —	11	49	5	
		To *Peter King* received of him in full. — — — — — —	8	68	1	1½
	9	To *Profit* and *Loss* received with my Apprentice. — — —	10	335	10	7½
		To *Nathaniel Bittern*, received of him in full. — — —— —	8	22		
	10	To Mr. *William Edwards* ditto. —	10	159		
		To *John Thompson* ditto. — —	9	50		
		Received this Month. — — *£.*		1906	19	3

		Per Contra.	Cr.	D.	*l.*	*s.*	*d.*
1749							
Aug.	2	By *Merch.* for *Canvaſs*, 14 Pieces.		7	31	17	
		By ditto for *Hemp* 90 Hun. — —		7	90		
	26	By *Edward Lawley*, paid him. —		9	20		
		By *Adam Bell* ditto. — — —		10	5		
		By *Thomas Wells* ditto. — ——		8	40		
	28	By *Merch.* for *Sundrys*, bought in		7	220	4	
		By ditto. — — — — —		7	260		
	31	By ditto paid to the Journeymen.		7	110	6	9
		Paid out this Month. — — *£.*			777	7	9
1749							
Sept.	7	By *Merch.* in Part of *Broad-Cloth.*		7	200		
		By dit. in Part of *Sundrys* bought in.		7	82	4	
	21	By *Edward Lawley.* — — —		9	50		
		By *John Preſly.* — — — —		10	50		
	22	By *Thomas Jones*, lent him at Intereſt. — — — — —		10	100		
		By *William Edwards* ditto. — —		10	500		
	25	By *Merch.* in Part of *Paper.* — —		7	50		
	26	By ditto for *Sundrys* bought in —		7	647	19	
	28	By ditto in Part of Wheat. — —		7	60		
	29	By *William Baker*, paid for his Obligation. — — — — —		11	95		
	30	By *Profit* and *Loſs*, paid Houſe-Expences, *&c.* — — —		10	50	12	9
		Paid out this Month. — — *£.*			1535	15	9
1749							
Octo.	12	By *Merch.* for *Coney Wool* 100 ℔.		7	33	6	8
	41	By ditto in Part of *Wheat* 80 Quar.		7	60		
		By ditto in Part of *Tobacco.* —		7	200		
	20	By *William Keene* paid him. ——		8	51		
		By *Edward Longſtea* paid him. —		8	30		
		By *Profit* and *Loſs* paid Mr. *Lewin* a Year's Intereſt. — — —		10	8		
	28	By ditto, gave to 3 Hoſpitals, each 20 *l.* — — — — —		10	60		
	30	By *Merch.* paid the Journeymen.		7	126	11	9
		Paid out this Month. — — *£.*			568	18	5

1749		Stock	Dr.	Cr	l.	s.	d.
Mar.	30	To *ſundry Accounts* as *per* Inventory.			153	17	4
	R	To Ballance being my neat Eſtate.		17	1441	12	6
			£.		1595	9	10

1749		Caſh.	Dr.				
Mar.	30	To Stock as *per* Inventory. — —			157	19	6
Apr.	30	To *ſundry Accounts* as *per Caſh-Book.*		18	207		3
May	31	To ditto. — — — — —		18	1084	7	6
June	30	To ditto. — — — — —		18	1589	15	4
			£.		3039	2	7

1749		Serges.	Dr.	P				
Mar.	30	To Stock as *per* Inventory.		20		90		
Apr.	24	To Caſh paid *Hen. Harriſs* for		11	18	49	10	—
				31		139	10	
	R	To *Profit* and *Loſs* gained. —		—	15	15	5	—
			£.			154	15	

1749		Broad-Cloth.	Dr.	P				
Mar.	30	To Stock as *per* Inventory.		2		18	14	
Apr.	4	To Caſh paid Mr. *Edward Foſter* for — — — —		4	18	36	—	—
				6		54	14	
	R	To *Profit* and *Loſs* gained. —		—	15	4	—	—
			£.			58	14	

1749		Drugget.	Dr.	P				
Mar.	30	To Stock as *per* Inventory.		8		65	16	8
May	1	To *Sugar* in Part of 7 Hhds.		4	13	32	—	—
				12		97	16	8
	R	To *Profit* and *Loſs* gained. —		—	15	6	3	4
			£.			104		

1749		Sugar.	Dr.	Hds				
Mar.	30	To Stock as *per* Inventory.		12		75		
Apr.	10	To Mr. *William Lewin* bought of him. — —		5	15	31	7	6
June	11	To *Caſh* paid *Abel Moore* for		15	18	92	19	
				32		199	6	6
	R	To *Profit* and *Loſs* gained. —		—	15	12	8	6
			£.			211	15	

1749		Per Contra. Cr.		D.	*l.*	*s.*	*d.*
Mar.	30	By *ſundry Accounts* as *per* Inventory.			626	5	11
	R	By *Profit* and *Loſs* gained. — —		15	969	3	11
			£.		1595	9	10
1749		Per Contra. Cr.					
Apr.	30	By *ſundry Accounts* as *per Caſh-Book.*		18	304	8	7
May	31	By ditto. — — — — —		18	493	12	8
June	30	By ditto. — — — — — —		18	1580	19	
			£.		2379		3
	R	By Ballance in Hand. — —		17	660	2	4
			£.		3039	2	7
1749		Per Contra. Cr.	P				
Apr.	3	By *Caſh* received of *Abra. Hunt* for — — — — —		5	18	23	15
	6	By *Thomas Wells* ſold him. —		4	14	21	
	20	By *Caſh* received of *John Davis* for — — — — —		10	18	50	
June	11	By ditto received of Mr. *Edward Jones* for — — —		12	18	60	
				31		154	15
1749		Per Contra. Cr.	P				
Apr.	20	By Caſh received of Mr. *John Davis* for — — — —		4	18	40	
	R	By Ballance unſold — — —		2	17	18	14
				6		58	14
1749		Per Contra. Cr.	P				
Apr.	26	By *Canary*, 2 Pipes in Barter for		4	15	32	
May	25	By *ſundry Accounts*, 18 : 16		8		72	
				12		104	
1749		Per Contra. Cr.	Hds				
Apr.	27	By *ſundry Accounts*, 18 : 14		6		42	
May	1	By ditto, 13 : 18 — —		7		42	
June	13	By ditto, 16 : 17 — —		12		84	
	R	By Ballance unſold. — —		7	17	43	15
				32		211	15

1749		Thomas Wells.	Dr.	Cr	l.	s.	d.
Mar.	30	To Stock as *per* Inventory.	——		53	7	
Apr.	6	To *Serges* 4 Pieces, at 5 : 5 *per* Piece. — — — — —		13	21	—	
			£.		74	7	
1749		Peter King.	Dr.				
Mar.	30	To Stock as *per* Inventory. — —			82	3	9
	R	To Ballance due to him. —— —		17	57	11	7
			£.		139	15	4
1749		William Keene.	Dr.				
Mar.	30	To Stock as *per* Inventory. — —			15	15	
Apr.	27	To *Sugar* in Part of 6 Hhds ſold him. — — — — — —		13	12		
May	4	To Caſh lent him. — — —		18	40	—	
			£.		67	15	
1749		James Tapling.	Dr.				
Mar.	30	To Stock as *per* Inventory. — —			67	10	
1749		John Thompſon.	Dr.				
Apr.	2	To Caſh paid him. — — —		18	12	3	10
1749		Edmund Good.	Dr.				
Apr.	18	To *James Tapling per* my Aſſignation. — — — — — —		14	16	19	3
	R	To Ballance due to him. — —		17	34	11	9
			£.		51	11	
1749		Edward Lawley.	Dr.				
Apr.	17	To Caſh paid *John Burgeſs*, *per* Aſſignation. — — — —		18	30		
June	2	To *ſundry Accounts*, 18 : 15 — —			41	14	6
			£.		71	14	6
1749		Adam Bell.	Dr.				
May	6	To Canary, in Part of 2 Pipes, *per* Aſſignation. — — — —		15	20		

1749		Per Contra: Cr.	D.	*l.*	*s.*	*d.*
Apr.	1	By Cash received of him. — —	18	42	5	3
	11	By ditto received of *Edward Walker* *per* Assignation. — — —	18	21	—	—
			£.	63	5	3
	R	By Ballance due to me. — — —	17	11	1	9
			£.	74	7	
1749		Per Contra. Cr.				
June	1	By Cash received of him. — —	18	39	15	4
	19	By *Wheat* in Part of 160 Quarters, *per* my Assignation. — — —	15	100	—	—
			£.	139	15	4
1749		Per Contra. Cr.				
May	7	By *Paper* in Part of 200 Reams *per* my Assignation. — — — —	16	20		
	8	To *sundry Accounts*, 18 : 15 —		47	15	
			£.	67	15	
1749		Per Contra. Cr.				
Apr.	18	By *Edmund Good*, *per* my Assignation. — — — — — —	14	16	19	3
June	23	By Cash received of him. — —	18	50	—	—
			£.	66	19	3
	R	By Ballance due to me. — —	17		10	9
			£.	67	10	
1749		Per Contra. Cr.				
Mar.	30	By Stock as *per* Inventory. —		12	3	10
1749		Per Contra. Cr.				
Mar.	30	By Stock as *per* Inventory. —		51	11	
1749		PerContra. Cr.				
Mar.	30	By Stock as *per* Inventory. — —		71	14	6
1749		Per Contra. Cr.				
Mar.	30	By Stock as *per* Inventory. — —		18	8	
	R	By Ballance due to him. — —	17	1	12	
			£.	20		

1749		William Lewin. Dr.	Cr	l.	s.	d.
May	6	To *Canary* in Part of 2 Pipes sold him. — — — — —	15	20		
	12	To *ſundry Accounts*, 18 : 15 —		11	7	6
			£.	31	7	6

1749		Canary. Dr.	P			
Apr.	26	To *Drugget* 4 Pieces, in barter.	2 13	32		
	24	To Caſh paid Mr. *Hen. Harriſs* for. — — — — —	2 18	54		
			4	86		
	R	To *Profit* and *Loſs* gain'd. — —	15	6		
			£.	92		

1749		Wheat. Dr.	Qr			
Apr.	29	To *ſundry Accounts*, 18 : 15	100	150		
June	19	To ditto. — 18 : 14 : 16	160	240		
			260	390		
	R	To *Profit* and *Loſs* gain'd. — —	15	12		
			£.	402		

1749		Benjamin Stinton. Dr.				
June	7	To Caſh paid *John Adams per* Aſſig.	18	50		
	R	To Ballance due to him. — —	17	40		
			£.	90		

1749		Profit and Loſs. Dr.				
Apr.	30	To Caſh paid Houſe Expences, *&c.*	18	32	14	9
May	8	To *William Keene*, loſt by him.	14	23	17	6
	13	To *William Teeb*, for the Intereſt of 500 *l.* 6 Months. — — —	16	12	10	
	20	To Caſh paid *William Teeb*, 6 Months Intereſt of 500 *l.* — —	18	12	10	
	31	To ditto paid Houſe Expences, *&c.*	18	42	12	8
June	14	To *William Teeb*, for the Intereſt of 500 *l.* 6 Months, at 6 *per* Cent.	16	15		
	30	To Caſh given to 4 Hoſpitals, each 20 *l.* — — — — — —	18	80		
		To ditto paid Houſe Expences, *&c.*	18	40	—	--
			£.	259	4	11
	R	To Stock gain'd. — — —	13	969	3	11
			£.	1228	8	10

1749		Per Contra. Cr.	D.	l.	s.	d.
Apr.	10	By *Sugar*, 5 Hhds. at *l.* 6 : 5 : 6 *per* Hhd. — — — —	13	31	7	6

1749		Per Contra. Cr.	P			
May	6	By *ſundry Accounts*, 18 : 14 : 15	2		60	
	R	By Ballance unſold. — —	2	17	32	
			4		92	

1749		Per Contra. Cr.	Qr.			
June	13	By *ſundry Accounts*, 16 : 17.	24		48	
	R	By Ballance unſold. — —	236	17	354	
			260		402	

1749		Per Contra. Cr.				
Apr.	29	By *Wheat* in Part of 10 Quarters bought of him. — — — —	15	60		
May	7	By *Paper* in Part of 200 Ream, at 10 *s. per* Ream. — — —	16	30		
		£.		90		

1749		Per Contra. Cr.				
May	1	By Caſh received a Legacy, left me by my Uuncle. — —	18	500		
	12	By *William Lewin*, abated me on Account. — — — —	15		7	6
	16	By *Humphrey Haycock*, for 6 Months	16	13	10	
	18	By Caſh received of *Humphrey Haycock*. 6 Montbs Intereſt. — —	18	13	10	
June	2	By *Edward Lawley*, abated me. —	14		14	6
	20	By *Andrew Collins*, ditto. — —	17	3		
	30	By Caſh received with *John Lee*, my Apprentice. — — — —	18	500		
	R	By *Serges* gained. — — —	13	15	5	
	R	By *Broad-Cloth*, ditto. — —	13	4		
	R	By *Drugget* ditto. — — —	13	6	3	4
	R	By *Sugar* ditto. — — — —	13	12	8	6
	R	By *Canary* ditto. — — — —	15	6		
	R	By *Wheat* ditto. — — — —	15	12		
	R	By *Tobacco* ditto. — — —	16	45		
	R	By *Paper* ditto. — — — —	16	62	10	
	R	By *Hatts* ditto. — — — —	17	35		
		R *£.*		1228	8	10

1749		Tobacco. Dr.	℔.	Cr	l.	s.	d.
May	2	To *ſundry Accounts*, 18 : 16	5400		135		
June	11	To Caſh paid *Abel More* for	28500	18	950		
			33900		1085		
	R	To *Profit* and *Loſs* gained.	——	15	45		
				£.	1130		

1749		Paper. Dr.	Rms.				
Apr.	10	To *Thomas Adams*, bought of him. — — —	500	16	125		
May	7	To *ſundry Accounts*, 8 : 14 : 15 — — —	200		100		
			700		225		
	R	To *Profit* and *Loſs* gain'd. — —		15	62	10	
				£.	287	10	

1749		Thomas Adams. Dr.					
June	18	To *Tobacco*, in Part of 7205 ℔. at 8 *d.* — — — — —		16	100		
	R	To Ballance due to him. — —		17	25		
				J.	125		

1749		William Teeb. Dr.					
June	9	To *Humphrey Haycock*, *per* my Aſſignation. — — — —		16	100		
	26	To Caſh paid him. — — —		18	50		
				£.	150		
	R	To Ballance due to him. — —		17	877	10	
				£.	1027	10	

1749		Humphrey Haycock. Dr.					
May	16	To *ſundry Accounts*, 18 : 15 ——			313	10	
	R	To Ballance due to him. —— —		17	86	10	
				£.	400		

1749		French Wine. Dr.	Hds				
May	25	To *ſundry Accounts*, 13 : 16	10		85		
June	13	To ditto, — 15 : 13 —	16		120		
			26		205		

1749		Per Contra. Cr.	℔.	D.	*l.*	*s.*	*d.*
June	18	By *ſundry Accots.* 18 : 16 : 17	7205		240	3	4
	R	By Ballance unſold. —	26695	17	889	16	8
			33900		1130		

1749		Per Contra. Cr.	℔.				
May	3	By *Tobacco* in Part of 5400 ℔. at 6 *d.* — — —	300	16	97	10	
	25	By *ſundry Accounts*, 18 : 16	100		30		
June	11	By Caſh received of *Edward Jones*, for — —	100	18	60		
	R	By Ballance unſold. — —	200	17	100		
			700		287	1	

1749		Per Contra. Cr.					
Apr.	10	By *Paper*, 500 Reams, at 5 *s. per* Ream. — — — — — —		16	125		

1749		Per Contra. Cr.					
May	13	By *ſundry Accounts*, 18 : 15 — —			512	10	
June	14	By ditto. — — 18 : 15 — —			515		
			£.		1027	10	

1749		Per Contra. Cr.					
June	7	By Caſh received of *John Jones*, *per* Aſſignation. — — — — —		18	200		
	9	By *William Teeb*, *per* my Aſſignation. — — — — — — —		16	100		
	19	By *Wheat* in Part of 160 Quarters, at 30 *s.* — — — — —		15	100		
			£.		400		

1749		Per Contra. Cr.	Hds.				
	R	By Ballance unſold. — —	26	17	205		

1749		Hatts Dr.	Doz	Cr	*l.*	*s.*	*d.*
June	4	To *Andrew Collins*, bought of him — — — — —	30	17	90		
	13	To *ſundry Accounts*, 15 : 13	4		12		
			34	15	102		
	R	To *Profit* and *Loſs* gained. — —			34		
			£.		136		

1749		Andrew Collins. Dr.					
June	20	To *ſundry Accounts*, 18 : 15 —			50		
	27	To *Hatts* 14 Doz. at 4 *l. per* Doz.		17	56		
			£.		106		

1749		Ship Succeſs. Dr.					
June	11	To Caſh paid *Abel Moore* for ¼ Part.		18	190		

1749		John Raynes. Dr.					
June	18	To *Tobacco*, in Part of 7205 ℔. at 8 *d.* — — — — —		16	40	3	4

1749		Ballance. Dr.					
	R	To Caſh in Hand. — — —		13	660	2	4
	R	To *Broad-Cloth*, 2 Pieces, — —		13	18	14	
	R	To *Sugar* 7 Hhds. — — —		13	43	15	
	R	To *Thomas Wells* due to me. —		14	11	1	9
	R	To *James Tapling*. — — —		14		10	9
	R	To *Adam Bell*. — — — —		14	1	12	
	R	To *Canary* 2 Pipes. — — —		15	32		
	R	To *Wheat* 236 Quarters. — —		15	354		
	R	To *Tobacco* 26695 ℔. — —		16	889	16	8
	R	To *Paper* 200 Reams. — — —		16	100		
	R	To *French Wine*, 26 Hhds. — —		16	205		
	R	To *Andrew Collins* due to me. —		17	16		
	R	To *Ship Succeſs* ¼ Part. — — —		17	190		
	R	To *John Raynes* due to me. — —		17	40	3	4
			£.		2562	15	10

1749		Per Contra. Cr.	Doz	D.	l.	s.	d.
June	11	By Cash received of *Edward Jones* for. — — —	20	18	80		
	27	By *Andrew Collins*, sold him.	14	17	56		
			34		136		

1749		Per Contra. Cr.					
June	4	By *Hatts*, 30 Doz. at 3 *l. per* Doz.		17	90		
	R	By Ballance due to me. — —		17	16		
			£.		106		

1749		Per Contra. Cr.					
	R	By Ballance for ¼ Part. — —		17	190		

1749		Per Contra. Cr.					
	R	By Ballance due to me. — —		17	40	3	4

1749		Per Contra. Cr.					
	R	By *Peter King* due to him. — —		14	57	11	7
	R	By *Edmund Good.* — — — —		14	34	11	9
	R	By *Benjamin Stinton*, — — —		15	40		
	R	By *Thomas Adams.* — — — —		16	25		
	R	By *William Teeb.* — — — —		16	877	10	
	R	By *Humprey Haycock.* —— ——		16	86	10	
	R	By Stock for Ballance of this Account. — — — — — —		13	1441	12	6
			£.		2562	15	10

749		Cash. Dr.	D.	l.	s.	d.
Apr.	1	To *Thomas Wells* received of him.	14	42	5	3
	3	To *Serges*, 5 Pieces, at 4 : 15 *per* Piece. — — — — —	13	23	15	
	11	To *Thomas Wells*, received of *Edward Walker*, *per* Assignation.	14	21		
	20	To *sundry Accounts*, 13 : 13 — —		90		
	29	To *Sugar*, in Part of 6 Hhds, at 7 *l.*	13	30		
		Received this Month. — — *£.*		207		3
May	1	To *Sugar*, in Part of 7 Hhds, sold *Thomas Emerson.* — — —	13	10		
		To *Profit* and *Loss*, received my Uncles Legacy. — — —	15	500		
	6	To *Canary*, in Part of 2 Pipes, sold *William Lewin.* — — —	15	20		
	8	To *William Keene*, received of him in full. — — —	14	23	17	6
	13	To *William Teeb*, borrowed of him.	16	500		
	18	To *Profit* and *Loss* received 9 Months Interest of 300 *l.* — —	15	13	10	
	25	To *sundry Accounts*, 13 : 16. —		17		
		Received this Month. — — *£.*		1084	7	6
June	1	To *Peter King* received of him,	14	39	15	4
	7	To *Humprey Haycock*, received of *John Jones*, *per* Assignation.	16	200		
	11	To *sundry Accounts*, 17 : 16 : 13.		200		
	14	To *William Teeb*, borrowed of him at Interest, — — — —	16	500		
	18	To *Tobacco*, in Part of 7205 *lb.* bought of *John Raynes.* — —	16	100		
	23	To *James Tapling*, received of him.	14	50		
	30	To *Profit* and *Loss* received with my Apprentice. — — —	15	500		
		Received this Month. — — *£.*		1589	15	4

1749		Per Contra.	Cr	Cr	*l.*	*s.*	*d.*
Apr.	2	By *John Thompſon* paid him. ——		14	12	3	10
	4	By *Broad-Cloth*, 4 Pieces, at 9 *l.*		13	36		
	17	By *Edward Lawley*, paid *John Burgeſs per* Aſſignation. — —		14	30		
	24	By *ſundry Accounts*, 13: 15. ——			103	10	
	29	By *Wheat*, in Part of 100 Quarters, at 30 *s.* —— —— ——		15	90		
	30	By *Profit* and *Loſs* paid Houſe Expences, *&c.* — —. — —		15	32	14	9
		Paid out this Month. — — *£.*			304	8	7
May	3	By *Tobacco*, in Part of 5400 ℔. at 6 *d.* — — — — — —		16	37	10	
	4	By *William Keene*, lent him. ——		14	40		
	7	By *Paper*, in Part of 200 Reams, bought of *Benjamin Stinton.* —		16	50		
	12	By *William Lewin*, paid him in full.		15	11		
	16	By *Humphrey Haycock*, lent him, at Intereſt. — — — — —		16	300		
	20	By *Profit* and *Loſs*, paid 6 Months Intereſt of 500 *l.* — — —		15	12	10	
	31	By ditto paid Houſe-Expences, *&c.*		15	42	12	8
		Paid out this Month. — — *£.*			493	12	
June	2	By *Edward Lawley*, paid him in full.		14	41		
	7	By *Benjamin Stinton*, paid *John Adams per* Aſſignation. — —		15	50		
	11	By *ſundry Accounts*, 13 : 16 : 17.			1232	19	
	19	By *Wheat*, in Part of 160 Quarters, bought of *Hum. Haycock*,		15	40		
	20	By *Andrew Collins*, paid him. —		17	47		
	26	By *William Teeb*, ditto, — — —		16	50		
	30	By *Profit* and *Loſs*, gave to 4 Hoſpitals, each 20 *l.* —— — —		15	80		
		By ditto, paid Houſe-Expences, *&c.*		15	40		
		Paid out this Month. — — *£.*			1580	19	

1749		Stock. Dr.	Cr	*l.*	*s.*	*d.*
July	1	To *ſundry Accounts*, as *per* Inventory.		284	10	
	R	To Ballance being my neat Eſtate.	30	8486	0	$2\frac{1}{4}$
		£.		8770	10	$2\frac{1}{4}$

1749		Caſh. Dr.				
July	1	To Stock as *per* Inventory. — —		5659	10	6
	30	To *ſundry Accounts* as *per* Caſh-Book.	31	1593	4	8
Aug.	31	To ditto. — — — — —	32	391	11	2
Sept.	30	To ditto. — — — — —	32	320		
		£.		7964	6	4

1749		Canary. Dr.	P			
July	1	To *Stock* as *per* Inventory. —	10		270	
	5	To Caſh paid *William Davis*, for — — — — —	30	31	810	
			40		1080	
	R	To *Profit* and *Loſs*, gained. —		25	75	
		£.			1155	

1749		French Wine. Dr.	Hds			
July	1	To Stock as *per* Inventory.	16		120	
	2	To *Hen. Good* bought of him.	16	21	128	
	7	To *Canary* in Barter for	8	19	60	
			40		308	
	R	To *Profit* and *Loſs* gained. —		25	8	
		£.			316	

1749		Tobacco. Dr.	℔.			
July	1	To Stock as *per* Inventory.	28500		950	
	9	To *ſundry Accounts*, 31 : 22	2892		72	6
			31392		1022	6
	R	To *Profit* and *Loſs* gained. — —		25	34	13 8
		£.			1056	19 8

1749		Per Contra. Cr.	Cr	l.	s.	d.
July	1	By *ſundry Accounts* as *per* Inventory.		7682	9	6
	R	By *Profit* and *Loſs* gained by trading	25	1088	0	8¼
		£.		8770	10	2¼

1749		Per Contra. Cr.				
July	30	By *ſundry Accounts*, as *per* Caſh-Book. — — — — — —	31	3337	15	2
Aug.	31	By ditto. — — — — — —	32	912	8	1
Sept.	30	By ditto. — — — — —	32	544		8
		£.		4794	13	11
		By Ballance in Hand. — — —	30	3162	12	5
		£.		7964	6	4

1749		Per Contra. Cr.	P			
July	7	By *Fr. Wine*, 8 Hhds. in Barter for — — — —	2	19	60	
	12	By *James Eaton*, ſold him. —	4	21	120	
	12	By *Thomas Laxon* ditto. — —	6	23	180	
	13	By Caſh received of *William Thomas* for — — —	13	31	390	
	R	By Ballance unſold. — —	15	30	405	
		£.			1155	

1749		Per Contra. Cr.	Hds			
July	8	By *Broad-Cloth*, in Part of 20 Pieces. — — — —	6	22	48	
	12	By *Thomas Laxon*, ſold him.	6	23	48	
Aug.	19	By Voyage to *Liſbon*, conſigned to *Abraham Johnſon*.	8	26	60	
	R	By Ballance unſold. — —	20	30	160	
			40		316	

1749		Per Contra. Cr.	lb.			
July	8	By *Broad-Cloth*, in Part of 20 Pieces. — — —	2540	22	95	5
	R	By Ballance unſold. — —	28852	30	961	14	8
			31392		1056	19	8

1749		Sugar. Dr.	H. Q.	D.	*l.*	*s.*	*d.*
July	1	To Stock as *per* Inventory.	84 : 2		92	19	
	R	To *Profit* and *Loſs* gained — —		25	11	18	
				£.	104	17	

1749		Ship Succeſs, Dr.					
July	1	To Stock as *per* Inventory, $\frac{1}{8}$ Part.			190		
Sept.	26	To Caſh paid *Andrew Hook*, for $\frac{1}{8}$ Part. — — — — — —		32	95		
				£.	285		

1749		Wheat. Dr.	Qr				
July	1	To Stock as *per* Inventory.	160		240		
	5	To Caſh paid *William Davis* for — — — — —	100	31	150		
			260		390		
	R	To *Profit* and *Loſs* gained. — —		25	52		
				£.	442		

1749		John Adams. Dr.					
July	1	To Stock as *per* Inventory. —			60		
	R	To Ballance due to him. — —		30	18		
				£.	78		

1749		William Baker. Dr.					
July	1	To Stock as *per* Inventory. ——			100		

1749		Andrew Collins. Dr.					
	R	To Ballance due to him. — —		30	864	10	

1749		Robert Dent. Dr.					
July	15	To *Cambrick*, in Part of 20 Pieces, ſold him. — — — — —		23	30		
	R	To Ballance due to him. — —		30	40		
				£.	70		

1749		Per Contra. Cr.	H. Q.	D.	*l.*	*s.*	*d.*
July	10	By *Jun. Accounts*, 31 : 22.	84 : 2		104	17	
1749		Per Contra. Cr.					
Sept.	27	By Cash cleared by a Voyage to *Malaga.* — — — — —		32	55		
	R	By Ballance, for ¼ Part now worth but — — — — — — —		30	190		
			£.		245		
	R	By *Profit* and *Loss*, lost by her, —		25	40		
					285		
1749		Per Contra. Cr.	Qr				
July	8	By *Broad-Cloth*, in Part of 20 Pieces. — — — —	10	22	17		
	14	By Cash received of *Andrew Thompson*, for — — —	100	31	200		
Aug.	3	By Voyage to *Amster.* consigned to *Jacob Vanhove.*	50	25	75		
	R	By Ballance unsold. — —	100	30	150		
			260		442		
1749		Per Contra. Cr.					
July	17	By Cash received of him. — —		31	60		
Aug.	14	By Voyage to *Smyrna*, consigned to *Abraham Davis* for Insurance.		24	18		
			£.		78		
1749		Per Contra. Cr.					
July	1	By *sundry Accounts*, 31 : 15 — —			100		
1749		Per Contra. Cr.					
July	1	By Stock as *per* Inventory. — —			139	10	
	3	By *sundry Accounts*, 21 : 21 — —			725	—	
					864	10	
1749		Per Contra. Cr.					
July	1	By Stock as *per* Inventory. — —			50		
Sept.	3	By Voyage to *Smyrna*, consigned to *Abraham Davis*, for Account of *William Lewin* at *Exeter*, for Insurance. — — — — —		27	20		
			£.		70		

1749		James Eaton. Dr.		D.	*l.*	*s.*	*d.*
July	12	To *Canary* 4 Pipes, at 30 *l. per* Pipe. — — — — —		19	120		
Aug.	10	To *Profit* and *Loss*, for my Insurance. — — — — —		25	8	8	
	23	To *Pierre de Roche*, his Account of *Paper*. — — — — —		26	137	10	
Sept.	11	To *Abraham Davis*, at *Smyrna*, for Account of *William Lewin*. —		27	116	13	4
			£.		382	11	4

1749		James Gray. Dr.					
July	16	To *sundry Accounts*, 22 : 23 : 23			111	5	
Aug.	11	To *Profit* and *Loss*, for my Insurance. — — — — —		25	20		
			£.		131	5	
	R	To Ballance due to him. — —		30	119	5	
			£.		250	10	

1749		Henry Good. Dr.					
July	21	To *Thomas Bunting*, *per* my Assignation. — — — — —		24	100		
	6	To *sundry Accounts*, 31 : 25 —			28		
			£.		128		

1749		Holland-Cloth. Dr.	P					
July	3	To *Andrew Collins*, bought of him. — — — — —	120	20	600			
	5	To Cash paid *William Davis*, for — — — — —	24	31	120			
	6	To *sundry Accounts*, 31 : 22	20		120			
Aug.	16	To ditto. — 26 : 32 —	24		109	15	2	1/2
			188		949	15	2	1/2
	R	To *Profit* and *Loss* gained. —		25	24			
			£.		973	15	2	1/2

1749		Paper. Dr.	R				
July	3	To *Andrew Collins*, bought of him. — — — — —	500	20	125		
	4	To Cash paid *James Lewis*, for — — — — —	300	31	75		
			800		200		
	R	To *Profit* and *Loss* gained. — —		25	15		
			£.		215		

1749		Per Contra.	Cr.	D.	l.	s.	d.
July	1	By Stock as *per* Inventory. — —	—		80		
	25	By *ſundry Accounts*, 31 : 25 — —	—		40		
			£.		120		
	R	By Ballance due to me. — —	—	30	262	11	4
					382	11	4

1749		Per Contra.	Cr.			
July	1	By Stock as *per* Inventory. — —			15	
Aug.	3	By Voyage to *Amſterdam*, conſign'd to *Jacob Vanhove*. — — —		25	135	10
	12	By *Profit* and *Loſs*, to make good my Inſurance. — — — —		25	100	
			£.		250	10

1749		Per Contra.	Cr.			
July	2	By *French Wine*. 16 Hhds. at 8 *l.* *per* Hhd. — — — — —		19	128	

1749		Per Contra.	Cr.	P				
July	11	By *French Brandy*, 20 Tun, in Barter for — — —		120	23	600		
	14	By Caſh received of *Andrew Thompſon*, for — —		24	31	144		
	R	By Ballance unſold. — —		44	30	229	15	2½
				188		973	15	2½

1749		Per Contra.	Cr.	R			
July	14	By Caſh received of *Andrew Thompſon*, for — — —		300	31	90	
	R	By Ballance unſold. — —		500	30	125	
				800		215	

1749		Thomas Sutton.	Dr.	Cr.	*l.*	*s.*	*d.*
	R	To Ballance due to him. — —		30	90		
1749		Exeter Wares.	Dr.	P			
July	6	To Cash paid Sir *Sam. Edwards* and Comp. for —	100	31	400		
	R	To *Profit* and *Loss* gained. — —		25	32	10	
			f.		432	10	
1749		Broad-Cloth.	Dr.	P			
July	8	To *sundry Accounts*, 19:20:19	20		160	5	
	14	To Cash paid *James Ragles*,	30	31	240		
	31	To *Arthur Mason*, bought of him. — — — —	142	24	373		
			192		773	5	
	R	To *Profit* and *Loss* gained. — —		25	389	5	
			l.		1162	10	
1749		Hops.	Dr.	Hun. Q. lb.			
July	8	To Cash paid *William Good* for — —	12 : 2 : 0	31	25		
	10	To *Sugar*, in Part of Hun. 84 : 2 at 26 *s.*	25 : 0 : 0	20	50		
	31	To *John Owen* bought of him. — —	170 : 2 : 6	24	358	3	3
			208 : 0 : 6		433	3	3
	R	To *Profit* and *Loss* gained. — —		25	11	15	6
			l.		444	18	9
1749		Kirseys.	Dr.	P			
July	9	To Cash paid *Edmund Scot* for	300	31	750		
	13	To *sundry Accounts*, 31 : 23 : 23	360	—	758	10	
			660		1508	10	
	R	To *Profit* and *Loss* gained. — —		25	182	5	
			l.		1690	15	
1749		Joseph Newton.	Dr.				
July	11	To *Broad-Cloth*, 20 Pieces, at *l.* 8 : 10 *per* Piece. — — —		22	170		
	18	To Cash paid him. — — —		31	100		
			l.		270		

1749		Per Contra. Cr.		D.	*l.*	*s.*	*d.*
July	6	By *Holland Cloth*, in Part of 20 Pieces bought of him. — —		21	60		
	22	By *Canvaſs*, in Part of 100 Pieces, *per* my Affignation. — — —		23	30		
			£.		90		

1749		Per Contra. Cr.	P				
Sept.	14	By *Exeter Wares* in Comp. between *Sam. Stinton* and me ½.	61	28	276	10	
	R	By Ballance unſold. — —	39	30	156		
			100		432	10	

1749		Per Contra. Cr.	P				
July	11	By *Joſeph Newton*, ſold him.	20	22	170		
Aug.	1	By Voyage to *Smyrna*, conſigned to *Abraham Davis.*	122	24	452	10	
	30	By *Jacob Vanhove*, at *Amſterdam* his Account currant.	28	27	364		
	R	By Ballance unſold. — —	22	30	176		
			192		1162	10	

1749		Per Contra. Cr.	Hun. Q. lb				
July	9	By *Tobacco* in Part of 4 Hhds. — —	20 : 0 : 0	19	40		
	16	By *ſun. Accounts* 31 : 21	12 : 2 : 0		26	5	
Aug.	30	By *Jacob Vanhove* at *Amſt.* his Account cur.	170 : 2 : 6	27	366	13	9
	R	By Ballance unſold.	5 : 0 : 0	30	10		
			208 : 0 : 6		444	18	9

1749		Per Contra. Cr.	P				
July	23	By *ſun. Accounts*, 31 : 23 : 24	100		300		
Sept.	8	By *William Lewin*, at *Exeter*, his Account currant. —	300	28	900		
	R	By Ballance unſold. — —	260	30	490	15	
			660		1660	15	

1749		Per Contra. Cr.					
	R	By Ballance due to me. — —		30	270		

1749		Cambrick. Dr.	P	Cr	l.	s.	d.
July	11	To Cash paid *Thomas Wells* for	30	31	120		
1749		French Brandy. Dr.	Tun.				
July	11	To *Holland Cloth*, 120 Pieces in Barter for — —	20	21	600		
	R	To *Profit* and *Loss* gained — —		25	25		
			£.		625		
1749		Thomas Laxon. Dr.					
July	12	To *sundry Accounts*, 19 : 19 — —			228		
	23	To *Kirseys*, in Part of 100 Pieces *per* Assignation. — — —		22	100		
Sept.	11	To *Abraham Davis*, at *Smyrna*, for Account of *William Lewin* at *Exeter*. — — — — —		27	175		
			£.		503		
	R	To Ballance due to him. — —		30	555	10	
			£.		1058	10	
1749		Sir Sam. Edwards and Company. Dr.					
	R	To Ballance due to them. — —		30	200		
1749		Canvass. Dr.	P				
July	22	To *sun. Acco.* 31 : 23 : 22 : 23	100		200		
Sept.	25	To ditto, 29 : 32 — —	60		161	5	4
			160		361	5	4
	R	To *Profit* and *Loss* gained. — —		25	38	—	—
			£.		399	5	4
1749		Isaac Jones. Dr.					
July	20	To Cash paid *William Jacobs per* Order. — — — — —		31	36	2	9
Aug.	24	To *Pierre de Roche*, his Account of *Paper*. — — — — —		26	145	16	8
			£.		181	19	5

1749		Per Contra. Cr.	P	D.	l.	s.	d.
July	15	By *ſundry Accounts*, 31 : 20 —	20		60		
	R	By Ballance unſold. — —	10	30	40		
			30		100		
	R	By *Profit* and *Loſs*, loſt. —	—	25	20		
			£.		120		

1749		Per Contra. Cr.	Tun.				
July	16	By *ſundry Accounts*, 31 : 21	3		105		
	22	By *Canvaſs*, in Part of 100 Pieces. — — —	1	23	40		
	R	By Ballance unſold. —	16	30	480		
			20		625		

1749		Per Contra. Cr.					
July	13	By *Kirſeys*, in Part of 360 Pieces, bought of him. — — — —		22	458	10	
Sept.	13	By *Exeter Wares*, in Comp. between *Sam. Stinton* and me ½.		28	600		
					1058	10	

1749		Per Contra. Cr.					
July	13	By *Kirſeys*, in Part of 200 Pieces, bought of *Thomas Laxon*. — —		22	100		
	19	By Caſh received of *Edward True*, *per* his Aſſignation. — — —		31	100		

1749		Per Contra. Cr.	P				
July	16	By *ſundry Accounts*, 31 : 21	20		80		
	R	By Ballance unſold. — —	140	30	319	5	4
			160		399	5	4

1749		Per Contra. Cr.					
July	22	By *Canvaſs*, in Part of 100 Pieces, bought of him. — — — —		23	30		
Aug.	28	By *ſundry Accounts*, 27 : 32. — —			145	16	8
			£.		175	16	8
	R	By Ballance due to me. —	—	30	6	2	9
			£.		181	19	5

1749		Thomas Bunting. Dr.	Cr	l.	s.	d.
Sept.	11	By *Abraham Davis*, at *Smyrna*, for Account of *William Lewin*. —	27	233	6	8
1749		William Oliver. Dr.				
July	23	To *Kirseys* in Part of 100 Pieces sold him. — — — — —	22	100		
1749		John Owen. Dr.				
July	27	To *sundry Accounts*, 31 : 25 —		103		
Sept.	24	To *Edward Williams* at *Rotterdam*, for Company Account between *Sam. Stinton* and me ½, our Account currant. — — — —	29	609	8	
		£.		612	8	
1749		Arthur Mason. Dr.				
	R	To Ballance due to him. — —	30	598		
1749		Philip Quane. Dr.				
	R	To Ballance due to him. — —	30	305		

1749		Voyage to Smyrna.	HC	C	BC			
Aug.		Consigned to *Abra. Davis*. Dr.						
	1	To *sun. Accots.* 22 : 32			122		462	10
	4	To *John Adams*, for Insurance. — —				20	18	
	5	To *Jacob Vanhove*, at *Amsterdam*, my Account currant. —	40	50		26	338	10
	6	To ditto for Insurance				26	30	—
		£.					849	
	R	To *Profit* and *Loss* gained. — —				25	84	4 6
		£.					933	4 6

1749		Per Contra. Cr.	D.	l.	s.	d.
July	21	By *Henry Good per* Assignation.	21	100		
	R	By Ballance due to me. —— ——	30	133	6	8
		£.		233	6	8

1749		Per Contra. Cr.	D.	l.	s.	d.
	R	By Ballance due to me. —— —	30	100		

1749		Per Contra. Cr.	D.	l.	s.	d.
July	31	By Hops, Hun. 170 : 2 : 6 at 42 *s.* *per* Hun. — — — —	22	358	3	3
	R	By Ballance due to me, — — —	30	254	4	9
		£.		612	8	

1749		Per Contra. Cr.	D.	l.	s.	d.
July	31	By *Broad-Cloth* 142 Pieces, bought of him. — — — — — —	22	373		
Sept.	1	By *Jacob Vanhove* at *Amsterdam*, his Account currant. — — —	27	225		
		£.		598		

1749		Per Contra. Cr.	D.	l.	s.	d.
July	28	By *sundry Accounts*, 31 : 25 ——		205		
	27	By *Pierre de Roche*, his Account currant. — — — — —	27	100		
		£.		305		

1749		Per Contra. Cr.	HC	C	BC	D.	l.	s.	d.
Aug.	7	By *Abraham Davis*, at *Smyrna*, my Account currant. —			122	26	544	14	6
	R	By Ballance unfold.	40	50		30	388	10	
		£.					933	14	6

1749		Voyage to Amſter.	Qr	℔	℔	Cr	*l.*	*s.*	*d.*
		Conſigned to *Abra. Davis.* Dr.							
Aug.	2	To Caſh paid on *Cochineal.* — —			150	32	310		
	3	To *ſundry Accounts.*					215	7	10
		21 : 20 : 32	50	3252					
					£.		525	7	10
	R	To *Profit* and *Loſs* gained. — —				25	20	8	9½
					£.		545	16	7½

1749		Profit and Loſs. Dr.			
July	24	To *William Baker* abated him. —	20	5	
	25	To *James Eaton*, loſt by him. —	21	13	12 4
	28	To *Philip Quane*, for 6 Months Intereſt of 200 *l.* — — —	24	5	
	29	To Caſh paid *Phillip Quane*, 6 Months Intereſt. — — —	31	5	
Aug.	12	To *James Gray* loſt by Inſurance.	21	100	
	20	To Voyage to *Liſbon*, conſigned to *Abraham Johnſon.* — —	26	62	
	R	To *Ship Succeſs* loſt by her. — —	20	40	
	R	To *Cambrick* loſt thereby. — —	23	20	
			f.	250	12 4
	R	To Stock gained by trading. —	19	1088	0 8¼
			£.	1331	13 0¼

1749		Per Contra. Cr.	Q.	lb.	£.	D.	l.	s.	d.
Aug.	8	By *Jacob Vanhove*, at *Amst.* my Account currant. — —		3252		26	144	6	4
	9	By ditto. — — —	50			26	9 11	10	3½
	R	By Ballance unfold			150	30	310		
					£.		545	16	7½

1749		Per Contra. Cr.				
July	26	By *Henry Good* abated me. — —	21	11	13	7
	27	By *John Owen*, for 6 Months Intereſt of 100 *l.* — — — — —	24	3		
	30	By Caſh received of *John Owen*, 6 Months Intereſt. — — —	31	3		
Aug.	10	By *James Eaton*, for my Inſurance.	21	8	8	
	11	By *James Gray* ditto. — — —	21	20		
	25	By *Pierre de Roche*, his Account of *Paper*. — — — —	26	5	13	4
Sept.	9	By Voyage to *Smyrna*, conſigned to *Abraham Davis* for Account of *William Lewin*. — — —	27	36	7	
	29	By Voyage to *Rotterdam*, conſigned to *Edward Williams* in Comp. between *Sam. Stinton* and me ½.	20	246	10	7¾
	R	By *Canary* gained. — — — —	19	75		
	R	By *French Wine* ditto. — — —	19	8		
	R	By *Tobacco* ditto. — — — —	19	34	13	8
	R	By *Sugar* ditto. — — — —	20	11	18	
	R	By *Wheat* ditto. — — — —	20	52		
	R	By *Holland-Cloth*, ditto. — —	21	24		
	R	By *Paper* ditto. — — — —	21	15		
	R	By *Broad-Cloth* ditto. — — —	22	389	5	
	R	By *Hops* ditto. — — — —	22	11	15	6
	R	By *Canvaſs* ditto. — — —	23	38		
	R	By *Brandy* ditto. — — — —	23	25		
	R	By *Kirſeys* ditto. — — — —	22	182	5	
	R	By Voyage to *Smyrna*, conſigned to *Abraham Davis*. — — —	24	84	4	6
	R	By Voyage to *Amſterdam*, conſigned to *Jacob Vanhove*. — — —	25	20	8	9½
	R	By *Exeter Wares* gained. — —	22	32	10	
			£.	1338	13	0¼

1749		Jacob Vanhove at Amſterdam.	Cr	*l.*	*s.*	*d.*
		My Account currant. Dr.				
Aug.	8	To Voyage to *Amſterdam*, conſigned to ditto *Vanhove*. — — —	25	144	6	4
	9	To ditto. — — — — —	25	91	10	3½
	13	To *Abraham Davis* at *Smyrna*, my Account currant. — — —	26	75		
			£.	310	16	7½
	R	To Ballance due to him. — —	30	443	3	1
			£.	753	19	8½

1749		Abraham Davis at Smyrna.				
		My Account currant. Dr.				
Aug.	7	To Voyage to *Smyrna*, conſigned to ditto *Davis*. — — —	24	544	14	6

1749		Edward Zanchy. Dr.				
Aug.	14	To *Jacob Vanhove* at *Amſterdam*, my Account currant. — —	26	100		

1749		Joſeph York. Dr.				
Aug.	18	To *Abraham Davis* at *Smyrna*, my Account currant. — — —	26	100		

Voyage to Liſbon.

		Conſigned to *Abraham Johnſon*. Dr.	Hhds			
1749						
Aug.	19	To *ſundry Accounts*, 19 : 32	8	62		

1749		Pierre de Roche at Roven.				
		His Account of *Paper*. Dr.				
Aug.	21	To Caſh paid Freight, *&c.*	1000	32 16	18	6
	25	To *ſundry Accounts*, 32 : 25 : 27		266	8	2
			£.	283	6	8

1749		William Lewin at Exeter.	S	P	Sem				
		His Account of Wares. Dr.							
Aug.	22	To Caſh paid Freight, *&c.* on — — —	70	120	150	32	6	14	5

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
Aug.	5	By Voyage to *Smyrna*, consigned to *Abraham Davis*. — — —	24	338	10	
	6	By ditto for Insurance. — — —	24	30		
	14	By *Edward Zanchy*, remitted to me *per* ditto *Vanhove*. — — —	26	100		
	15	By Cash ditto. — — — — —	32	50		
	16	By *Holland Cloth*, received from ditto *Vanhove*. — — — —	21	104	15	2½
	18	By Voyage to *Rotterdam*, consigned to *Edward Williams*, in Comp. between *Sam. Stinton* and me ½.	29	130	14	6
				£. 753	19	8½
1749		Per Contra. Cr.				
Aug.	13	By *Jacob Vanhove*, at *Amsterdam*, my Account currant. — —	26	75		
	17	By Cash received of *William Lewin*, and drawn upon ditto. — —	32	200		
	18	By *Joseph York*, for my Bill upon ditto *Davis*. — — — — —	26	100	—	—
				£. 375		
	R	By *Ballance* due to me. — —	30	169	14	6
				£. 544	14	6
1749		Per Contra. Cr.				
	R	By *Ballance* due to me. — — —	30	100		
1749		Per Contra. Cr.				
	R	By *Ballance* due to me. — —	30	100		

1749		Per Contra. Cr.	Hds				
Aug.	20	By *Profit* and *Loss* lost in the *Abraham*. — — —	8	25	62		
		Per Contra. Cr.	Rms				
	23	By *James Eaton* sold him.	500	21	137	10	
	24	By *Isaac Jones*, ditto. —	500	23	145	16	8
			1000		283	6	8

1749		Per Contra. Cr.	S	P	Sem				
July	26	By Voyage to *Smyrna*, consigned to *Abraham Davis*, for Account of ditto *Lewin*. — —	70	120	150	27	6	14	5

			Cr	*l.*	*s.*	*d.*
		Pierre de Roche at Roven.				
1749		His Account currant. Dr.				
Aug.	27	To *Phillip Quane* drawn upon me.	24	100		
	28	To *Isaac Jones*, abated him *per* Agreement. — — — —	23	4	5	6
	29	To Cash paid *William Bradshaw*, *per* his Order. — — —	32	155	12	10
			£.	259	18	4

			S	P	Sem				
1749		Voyage to Smyrna. For Account of *William Lewin*, at *Exeter*. Dr.							
Aug.	26	To *sun. Accots.* 26 : 32	70	120	150		15	2	2
Sept.	2	To ditto. 32 : 27 — — —					30		
	3	To *Robert Dent* for Insurance. —				20	20		
	6	To *Abraham Davis*, at *Smyrna*, for Account of *Lewin*. — —				27	11	5	
	9	To *sundry Accounts*, 25 : 28 —					1377	16	4
						£.	1454	3	6
1749		**Jacob Vanhove at Amsterdam.** His Account currant. Dr.							
Aug.	30	To *sundry Accounts*, 22 : 22 : 32					745	5	3
	31	To Cash paid on Wares shipped and sent him. — — — — —				32	377	18	9
Sept.	1	To *sundry Accounts*, 24 : 32 —					237	10	—
						£.	1360	14	
1749		**Lady Edwards.** Dr.							
Sept.	21	To *Sam. Stinton*, his Account currant. — — — — — —				28	300		
1749		**Abraham Davis at Smyrna.** For Account of *William Lewin* at *Exeter*. Dr.							
Sept.	4	To Voyage to *Smyrna*, consigned to ditto *Davis* for Account of ditto *Lewin*. — — — —				27	524	5	
	5	To ditto. — — — — — —				27	929	18	6
						£.	1454	3	6

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
Aug.	25	By *Pierre de Roche*, his Account of *Paper.* — — — — —	26	259	18	4

1749		Per Contra. Cr.	S	P	Sem	D.	*l.*	*s.*	*d.*
Sept.	4	By *Abraham Davis* at *Smyrna*, for Account of dit. *Lewin.*	64	75		27	524	5	
	5	By ditto. — —	6	45	150	27	929	18	6
			70	120	150		1454	3	6

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
	R	By Ballance due to me. — —	30	1360	14	

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
Sept.	2	By Voyage to *Smyrna*, consigned to *Abraham Davis*, for Account of *Lewin.* — — — — —	27	15	0	
	R	By *Ballance* due to me. — —	30	285	—	
			£.	300		

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
Sept.	6	By Voyage to *Smyrna*, consigned to ditto *Davis*, for Account of ditto *Lewin.* — — — —	27	11	5	
	7	By *William Lewin* at *Exeter*, his Account currant. — — —	28	436		
	10	By *Raisins* 300 Frails, sent me by ditto *Davis*, for Account of ditto *Lewin.* — — — — — —	28	281	18	6
	11	By *sundry Accounts*, 24 : 21 : 23		525	—	—
			£.	1254	3	6
	R	By *Ballance* due to me. — —	30	200	—	—
			£.	1454	3	9

1749 William Lewin at Exeter.

His Account currant. Dr. | Cr | l. | s. | d.

Sept. 7 To *Abraham Davis* at *Smyrna*, for Account of ditto *Lewin*. — | 27 | 436 |
8 To *Kirseys* 300 Pieces, sent him *per* his Order. — — — | 22 | 900 |
12 To Cash received of *Jonathan Acton* and sent him. — — | 32 | 5 | 9 | 4
£. | | 1341 | 9 | 4

1749 Raisins. Dr. | F
Sept. 10 To *sundry Accounts*, 27 : 32. | 300 | | 303 | 14 | 6

1749 Exeter Wares in Comp.

Between Sam. *Stinton* and me each ½. Dr. | P
Sept. 13 To *sundry Accounts*, 32 : 23 | 200 | | 810 |
14 To *Exeter Wares* delivered for Account of Comp. — | 61 | 22 | 276 | 10
261 | | 1086 | 10

Samuel Stinton.

1749 His Account currant. Dr.
Sept. 13 To ditto *Stinton*, his Account by me in Comp. — — — — | 28 | 405 |
14 To ditto. — — — — — | 28 | 138 | 5 |
15 To ditto. — — — — — | 28 | 6 | 10 |
16 To ditto. — — — — — | 28 | 43 | 7 |
17 To ditto. — — — — — | 28 | 139 | 3 |
18 To ditto. — — — — — | 28 | 65 | 7 | 3
£. | | 797 | 12 | 3
To Ballance due to him. — | 30 | 495 | 9 | 9½
£. | | 1293 | 2 | 0½

1749 Samuel Stinton.

His Account by me in Comp. Dr.
R To ditto *Stinton* his Account cur. | 28 | 993 | 2 | 0½

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
Sept.	9	By Voyage to *Smyrna*, consigned to *Abraham Davis*, for Account of ditto *Lewin*. — — —	27	1341	9	4

1749		Per Contra. Cr.	F				
	R	By Ballance unsold. — —	300	30	303	14	6

1749		Per Contra. Cr.	P				
Sept.	15	By Voyage to *Rotterdam*, consigned to *Edward Williams* in Comp. between *Sam. Stinton* and me ½.	261	29	1086	10	

1749		Per Contra. Cr.					
Sept.	21	By Lady *Edwards*, *per* my Assignation. — — — — —		27	300		
	R	By ditto *Stinton*, his Account by me in Comp. — — — —		28	993	2	0½
			£:		1293	2	0½

1749		Per Contra. Cr.					
Sept.	13	By ditto *Stinton* his Account cur.		28	405		
	14	By ditto. — — — — —		28	138	5	
	15	By ditto. — — — — —		28	6	10	
	16	By ditto. — — — — —		28	43	7	
	17	By ditto. — — — — —		28	139	3	
	18	By ditto. — — — — —		28	65	7	3
	19	By Voyage to *Rotterdam*, consign'd to *Edward Williams* in Comp. between ditto *Stinton* and me each ½. — — — — —		29	295	9	9½
			£.		993	2	0½

1749		Voyage to Rotterdam. Consigned to *Edward Williams* in Comp. between *Sam. Stinton*, and me ½. Dr.	HC	EW	Cr	*l.*	*s.*	*d.*
Sept.	15	To *sun. Accounts*, 28 : 32		261		1099	10	
	16	To Cash paid *Andrew Thomas*, for — —		36	32	86	14	
	17	To *sun. Accounts*, 32 : 29		70		278	6	
	18	To *Jacob Vanhove* at *Amsterdam*, my Account currant. — — —	40		26	130	14	6
	22	To *Edward Williams* at *Rotterdam*, for Account of Company, between *Sam. Stinton* and me ½, our Account currant.			29	4	10	
	29	To *sun. Acc.* 25 : 25 : 28				442	0	5¼
				367		2041	14	11¼

1749		Edward Quane. Dr.						
	R	To Ballance due to him. — —			30	200		

1749		Edward Williams at Rotter. For Account of Comp. between *Sam. Stinton* and me each ½, our Account currant. Dr.						
Sept.	19	To Voyage to *Rotterdam*, for Account of Comp. &c. — — —			29	530		
	20	To ditto. — — — — —			29	884	14	
	28	To ditto. — — — — —			29	627	0	11¼
					£.	2041	14	11

1749		Per Contra. Cr.	HC	EW	D.	l.	s.	d.
Sept.	19	By *Edward Williams*, at *Rotterdam*, for Account of Comp. between *Sam. Stinton* and me ½, our Account currant.		100	29	530		
	20	By ditto. — — —		170	29	884	14	
	28	By ditto. — — —	40	97	29	627	0	11¼
				367		2041	14	11¼

1749		Per Contra. Cr.						
Sept.	17	By Voyage to *Rotterdam*, consigned to *Edward Williams* in Comp. between *Sam. Stinton* and me ½.			29	200		

1749		Per Contra. Cr.						
Sept.	22	By Voyage to *Rotterdam*, consigned to *Edward Williams*, in Comp. between *Sam. Stinton* and me each ½. — — — — —			29	4	10	
	23	By Cash received of Sir *James Hastings*. — — — — —			32	265		
	24	By *John Owen*, payable on Bill at Usance. — — — —			24	509	8	
	25	By *Canvass* 20 Pieces, received from *Edward Williams*. — —			23	155		
				£.		933	18	
	R	By Ballance due to me. — —			30	1107	16	11¼
				£.		2041	14	11¼

1749		Ballance. Dr.	Cr	*l.*	*s.*	*d.*
	R	To Cash in Hand. — — — —	19	3169	12	5
	R	To *Canary*, 15 Pipes, at 27 *l. per* Pipe. — — — — — —	19	405		
	R	To *French Wine*, 20 Hhds. 8 *l. per* Hhd. — — — — —	19	160		
	R	To *Tobacco* 28852 ℔. at 8*d. per* ℔	19	961	14	8
	R	To *Ship Success*, $\frac{1}{8}$ Part. — —	20	190		
	R	To *Wheat* 100 Quarters, at 30 *s. per* Quarter. — — — —	20	150		
	R	To *James Eaton* due to me. —	21	262	11	4
	R	To *Holland- Cloth*, 44 Pieces, cost	21	229	15	$2\frac{5}{12}$
	R	To *Paper* 500 Reams. — — —	21	125		
	R	To *Exeter Wares*, 39 Pieces,	22	156		
	R	To *Hops*, 5 Hun. at 40 *s. per* Hun.	22	10		
	R	To *Kirseys*, 260 Pieces, cost —	22	490	15	
	R	To *Joseph Newton* due to me. —	22	270		
	R	To *Cambrick*, 10 Pieces, ——	23	40		
	R	To *French Brandy*, 16 Tun, —	23	480		
	R	To *Canvass*, 140 Pieces, cost —	23	319	5	4
	R	To *Isaac Jones*, due to me. —	23	6	2	9
	R	To *Thomas Bunting* ditto. ——	24	133	6	8
	R	To *William Oliver*, ditto. ——	24	100		
	R	To *John Owen*, ditto. — —	24	254	4	9
	R	To Voyage to *Smyrna*, consigned to *Abraham Davis*, 40HC 50 C	24	388	10	
	R	To Voyage to *Amsterdam*, consigned to *Jacob Vanhove*, 150 ℔. *Cochineal.* — —— — —	25	310		
	R	To *Abraham Davis*, at *Smyrna*, my Account currant. — ——	26	169	14	6
	R	To *Edward Zanchy*, due to me.	26	100		
	R	To *Joseph York*, ditto. — —	26	100		
	R	To *Jacob Vanhove*, at *Amsterdam*, his Account currant. — —	27	1360	14	
	R	To Lady *Edwards* due to me. —	27	285		
	R	To *Abraham Davis*, at *Smyrna*, for Account of *William Lewin*.	27	200		
	R	To *Raisins*, 300 Frails, cost —	28	303	14	6
	R	To *Edward Williams* at *Rotterdam* for Account of Comp. between *Sam. Stinton* and me $\frac{1}{2}$, our Account currant. — — — —	29	1107	16	$11\frac{1}{4}$
			£.	12414	18	$0\frac{3}{4}$

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
	R	By *John Adams*, due to him. —	20	18		
	R	By *Andrew Collins*, ditto. — —	20	864	10	
	R	By *Robert Dent* ditto. — —	20	40		
	R	By *James Gray*, ditto. — — —	21	119	5	
	R	By *Thomas Sutton*, ditto. — —	22	90		
	R	By *Thomas Laxon* ditto. — —	23	555	10	
	R	By Sir *Sam. Edwards*, and Comp. ditto. — — — — —	23	200		
	R	By *Phillip Quane*, ditto. — —	24	305		
	R	By *Arthur Maſon*, ditto. — —	24	598		
	R	By *Jacob Vanhove*, at *Amſterdam*, my Account currant. — —	26	443	3	1
	R	By *Sam. Stinton*, his Account currant. — — — —— —	28	495	9	9½
	R	By *Edward Quane*, due to me.	29	200		
		£.		3928	17	10½
	R	By *Stock* to Ballance this Account.	19	8486	0	2¼
		£.		12414	18	0¾

1749		Cash. Dr.	Cr	*l.*	*s.*	*d.*
July	1	To Stock as *per* Inventory. —		5659	10	6
	10	To *Sugar*, in Part of Hun. 84 : 2 at 26 *s.* *per* Hun. — — —	20	54	17	
	13	To *Canary* 13 Pipes, at 30 *l.* *per* Pipe. — — — — —	19	390		
	14	To *sundry Accounts*, 20 : 21 : 21		434		
	15	To *Cambrick*, in Part of 20 Pieces sold *Robert Dent*. — — —	23	30		
	16	To *sundry Accounts*, 22 : 23 : 23		100		
	17	To *John Adams* received of him.	3	60		
	19	To Sir *Sam. Edwards* and Comp. received of *True*. — — —	23	100		
	23	To *Kirseys*, in Part of 100 Pieces, sold *William Oliver*. — —	22	100		
	24	To *William Baker* received of him.	20	95		
	25	To *James Eaton*, received on the Statute. — — — — —	21	26	7	8
	28	To *Philip Quane* borrowed of him at Interest. — — — —	24	200		
	30	To *Profit* and *Loss*, received of *John Owen*, 6 Months Interest.	25	3	—	—
		£.		7252	15	2
		Received this Month *l.* 1593 : 4 : 8				

1749		Per Contra. Cr.	D.	*l.*	*s.*	*d.*
July	4	By *Paper*, 300 Reams, at 5 *s. per* Ream. — — — — —	21	75		
	5	By *ſundry Accounts*, 19 : 20 : 21		1080		
	6	By *Holland-Cloth*, in Part of 20 Pieces, at 6 *l.* — — — —	21	60		
		By *Exeter Wares*, 100 Pieces, at 4 *l. per* Piece. — — —	22	400		
	8	By *Hops*. Hun. 12 : 2 at 40 *s. per* Hun. — — — — —	22	25		
	9	By *Tobacco*, in Part 2892 ℔. at 6 *d. per* ℔. — — — —	19	30	6	
		By *Kirſeys* 300 Pieces, at *l.* 2. 10 *per* Piece. — — — — —	22	750		
	11	By *Cambrick*, 30 Pieces, at 4 *l. per* Piece. — — — — —	23	120		
	13	By *Kirſeys*, in Part of 360 Pieces, bought of *Thomas Laxon*. —	22	200		
	14	By *Broad-Cloth*, 30 Pieces, at 8 *l. per* Piece. — — — — —	22	240		
	18	By *Joſeph Newton* paid him. —	22	100		
	20	By *Iſaac Jones* paid *William Jacobs*	23	36	2	9
	22	By *Canvaſs* in Part of 100 Pieces, at 2 *l.* —— — — — —	23	100		
	26	By *Henry Good*, paid him in full.	21	16	6	5
	27	By *John Owen*, lent him at Intereſt. — — — — —	24	100		
	29	By *Profit* and *Loſs*, paid *Philip Quane*, 6 Months Intereſt. —	25	5	—	—
		Paid out this Month. — — —		3337	15	2
	R	By Ballance carried forward. —	32	3915	—	—
		£.		7252	15	2

1749		Cash. Dr.	Cr	l.	s.	d.
	R	To Ballance of the Month of *July*. — — — — — —	31	3915		
Aug.	15	To *Jacob Vanhove* at *Amsterdam*, my Account currant. — —	26	50		
	17	To *Abraham Davis*, at *Smyrna*, my Account currant. — —	26	200		
	28	To *Isaac Jones* received of him.	23	141	11	2
		£.		4306	11	2
		Received this Month. *l.* 391 : 11 : 2				
	R	To Ballance of the Month of *August*. — — — — —	32	3393	13	1
Sept.	23	To *Edward Williams* at *Rotterdam* for Account of Comp. between *Sam. Stinton* and me ½, our Account currant. — — —	29	265		
	27	To *Ship Succes*, cleared by a Voyage to *Malaga*. — — —	20	55		
		£.		3713	13	1
		Received this Month. 320 : 0 : 0				

1749		Per Contra. Cr.	D.	l.	s.	d.
Aug.	1	By Voyage to *Smyrna*, consigned to *Abraham Davis.* — —	24	10		
	2	By Voyage to *Amsterdam*, consigned to *Jacob Vanhove.* — —	25	310		
	3	By ditto. — — — — —	25	4	17	10
	16	By *Holland-Cloth* paid Freight, *&c.* on 24 Pieces. — — — —	21	5		
	19	By Voyage to *Lisbon*, consigned to *Abraham Johnson.* — — —	26	2		
	21	By *Pierre de Roche* his Account of *Paper.* — — — — —	26	16	18	6
	22	By *William Lewin* his Account of Wares. — — — — —	26	6	14	5
	25	By *Pierre de Roche*, his Account of *Paper.* — — — —	26		16	6
	26	By Voyage to *Smyrna*, for Account of *William Lewin.* — —	27	8	7	9
	29	By *Pierre de Roche*, his Account currant. —— —— ——	27	155	12	10
	30	By *Jacob Vanhove* at *Amsterdam*, his Account currant. — —	27	14	11	6
		Paid out this Month. — —		377	18	9
				912	18	1
	31	By Ballance carried on. — —	32	3393	13	1
			£.	4306	11	2
Sept.	1	By *Jacob Vanhove* at *Amsterdam*, his Account currant. — —	27	12	10	
	2	By Voyage to *Smyrna*, for Account of *William Lewin.* —	27	15		
	10	By *Raisins*, paid on 300 Frails.	28	21	16	
	12	By *William Lewin* at *Exeter*, his Account currant. —— ——	28	5	9	4
	13	By *Exeter Wares* in Comp. between *Sam. Stinton* and me, each ½. — — — — —	28	210		
	15	By Voyage to *Rotterdam*, in Comp. between *Sam. Stinton* and me,	29	13		
	16	By ditto. — — — — — —	29	86	14	
	17	By ditto. — — — — — —	29	78	6	
	25	By *Canvass* paid on 30 Pieces.	23	6	5	4
	26	By *Ship Success* paid for ⅛ Part. —	20	95		
		Paid out this Month. — — —		544	0	8
	R	By Ballance. — — — — —		3169	12	5
			£.	3713	13	1

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